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TITLE 3—THE PRESIDENT

EXECUTIVE ORDER 9939

CREATING A BOARD OF INQUIRY TO REPORT ON A LABOR DISPUTE AFFECTING THE BITUMINOUS COAL INDUSTRY OF THE UNITED STATES

WHEREAS there exists a labor dispute between coal operators and associations signatory to the National Bituminous Coal Wage Agreement of 1947 and certain of their employees represented by the International Union, United Mine Workers of America, also signatory to the said agreement, involving wages or terms and conditions of employment; and

WHEREAS in my opinion such dispute has resulted in a strike affecting a substantial part of the bituminous coal industry, an industry engaged in trade and commerce among the several states and with foreign nations, and in the production of goods for commerce, which strike, if permitted to continue, will imperil the national health and safety:

NOW THEREFORE, by virtue of the authority vested in me by section 206 of the Labor Management Relations Act, 1947 (Public Law 101, 80th Congress), I hereby create a Board of Inquiry, consisting of such members as I shall appoint, to inquire into the issues involved in such dispute.

The Board shall have powers and duties as set forth in Title II of the said Act. The Board shall report to the President in accordance with provisions of section 206 of the said Act on or before April 5, 1948.

Upon submission of its report, the Board shall continue in existence to perform such other functions as may be required under the said Act, until the Board is terminated by the President.

HARRY S. TRUMAN

THE WHITE HOUSE,
March 23, 1948.

[F. R. Doc. 48-2716; Filed, Mar. 24, 1948; 10:59 a. m.]

TITLE 7—AGRICULTURE

Chapter XIV—Production and Marketing Administration (School Lunch Program)

APPENDIX—APPORTIONMENT OF ASSISTANCE FUNDS

SECOND APPORTIONMENT OF FOOD ASSISTANCE FUNDS PURSUANT TO NATIONAL SCHOOL LUNCH ACT

Pursuant to section 4 of the National School Lunch Act (60 Stat. 230), food assistance funds available for the fiscal year ending June 30, 1948 (12 F. R. 5997) are reapportioned among the several States as follows:

State	Total	State agency	Withheld for private schools
Alabama	$1,061,846	$1,034,362	$27,484
Arizona	280,967	270,206	10,761
Arkansas	1,235,084	1,225,072	10,012
California	1,765,000	1,765,000	--------
Colorado	391,273	361,247	30,026
Connecticut	402,065	402,065	--------
Delaware	71,344	61,573	9,771
Dist. of Columbia	110,163	110,163	--------
Florida	789,034	765,118	23,916
Georgia	1,053,509	1,053,509	--------
Idaho	196,766	189,853	6,913
Illinois	1,902,645	1,902,645	--------
Indiana	1,029,821	1,029,821	--------
Iowa	709,844	639,379	70,465
Kansas	686,851	686,851	--------
Kentucky	1,055,617	1,055,617	--------
Louisiana	1,349,765	1,349,765	--------
Maine	262,168	235,813	26,355
Maryland	657,812	614,457	43,355
Massachusetts	1,008,170	850,726	157,444
Michigan	1,632,222	1,459,169	173,053
Minnesota	891,103	769,075	122,028
Mississippi	1,740,003	1,740,003	--------
Missouri	1,208,171	1,208,171	--------
Montana	160,728	148,695	12,033
Nebraska	403,053	369,559	33,494
Nevada	38,904	38,148	756
New Hampshire	170,855	170,855	--------
New Jersey	992,029	822,867	169,162
New Mexico	278,165	255,821	22,344
New York	2,555,370	2,555,370	--------
North Carolina	2,316,600	2,316,600	--------
North Dakota	217,027	199,493	17,534
Ohio	1,300,154	1,084,231	215,923
Oklahoma	1,020,778	1,020,778	--------
Oregon	312,691	312,691	--------
Pennsylvania	2,229,421	1,882,385	347,036
Rhode Island	102,210	102,210	--------
South Carolina	1,431,614	1,423,974	7,640
South Dakota	13,070	--------	13,070
Tennessee	1,670,030	1,659,425	10,605
Texas	2,057,061	2,057,061	--------
Utah	270,345	267,010	3,335
Vermont	125,035	125,035	--------

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THE PRESIDENT

EXECUTIVE AGENCIES

FEDERAL REGISTER

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CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

State	Total	State agency	Withheld for private schools
Virginia	$1,365,575	$1,344,699	$20,876
Washington	458,236	428,629	29,607
West Virginia	1,044,530	1,021,633	19,897
Wisconsin	973,694	770,706	202,988
Wyoming	89,897	89,897	.....
Alaska	11,353	11,353	.....
Hawaii	85,134	69,884	15,250
Puerto Rico	1,822,653	1,822,653	.....
Virgin Islands	30,855	30,855	.....
Total	49,000,000	47,074,157	1,925,843

(60 Stat. 230)

Dated: March 22, 1948.

[SEAL] CLINTON P ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 48-2632; Filed, Mar. 24, 1948; 9:00 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 5499]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

PARADISE SEED CO., ETC.

§ 3.6 (i) *Advertising falsely or misleadingly—Free goods or service:* § 3.6 (ee) *Advertising falsely or misleadingly—Terms and conditions:* § 3.24 (b) *Coercing and intimidating—Customers or prospective customers—To purchase, make payment, or support product or service:* § 3.51 *Enforcing dealings or payments wrongfully:* § 3.72 (e) *Offering deceptive inducements to purchase or deal—Free goods:* § 3.72 (n 10) *Offering deceptive inducements to purchase or deal—Terms and conditions:* § 3.80 (i) *Securing agents or representatives falsely or misleadingly—Terms and conditions:* § 3.96 (b) *Using misleading name—Vendor—Concealed subsidiary or "alter ego"* In connection with the offering for sale, sale, and distribution of garden and flower seeds and other similar products in commerce, (1) using the term "free", or any other term of similar import or meaning, to designate, describe, or refer to any article of merchandise which is furnished as compensation for services rendered; (2) representing, directly or by implication, that any article of merchandise

is delivered to the recipient as a gift when, in fact, such article of merchandise is delivered to such recipient as compensation for services rendered; or, (3) coercing, or attempting to coerce, recipients of respondent's products into paying for seed products through the use of fictitious trade names, such as National Investigators and W. Andrew, so as to import or imply that respondent has turned the account over to a collection agency or to an attorney for collection and further action; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U. S. C., sec. 45b) [Cease and desist order, Paradise Seed Company, etc., Docket 5499, January 16, 1948]

At a regular session of the Federal Trade Commission, held at its office in the city of Washington, D. C., on the 16th day of January A. D. 1948.

In the Matter of William A. Frew, an Individual, Trading as Paradise Seed Company, Lancaster County Seed Company, Garden Seed Company of America, National Investigators, and W Andrew

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the answer of the respondent, and a stipulation as to the facts, in which stipulation respondent waived all intervening procedure and further hearing as to said facts, and the Commission having made its findings as to the facts and its conclusion that said respondent has violated the provisions of the Federal Trade Commission Act:

It is ordered, That the respondent, William A Frew, an individual, trading under the following trade names, Paradise Seed Company, Lancaster County Seed Company, Garden Seed Company of America, National Investigators, or W. Andrew, or under any other trade name, and his representatives, agents, and employees, directly or through any corporate or other device in connection with the offering for sale, sale, and distribution of garden and flower seeds and other similar products in commerce as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Using the term "free," or any other term of similar import or meaning, to designate, describe, or refer to any article of merchandise which is furnished as compensation for services rendered.

2. Representing, directly or by implication, that any article of merchandise is delivered to the recipient as a gift when, in fact, such article of merchandise is delivered to such recipient as compensation for services rendered.

3. Coercing, or attempting to coerce, recipients of respondent's products into paying for seed products through the use of fictitious trade names, such as National Investigators and W. Andrew, so as to import or imply that respondent has turned the account over to a collection agency or to an attorney for collection and further action.

It is further ordered, That the respondent shall, within sixty days (60) days after service upon him of this order, file with the Commission a report in writing, setting forth in detail the manner and form in which he has complied with this order.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretary.*

[F. R. Doc. 48-2639; Filed, Mar. 24, 1948; 8:47 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[S. O. 775, Amdt. 8]

PART 95—CAR SERVICE

DEMURRAGE ON RAILROAD FREIGHT CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 15th day of March A. D. 1948.

Upon further consideration of Service Order No. 775 (12 F. R. 6784), as amended (12 F. R. 7059, 8349; 13 F. R. 63, 220, 273, 295) and good cause appearing therefor:

It is ordered, That:

Section 95.775 *Demurrage on railroad freight cars* of Service Order 775, as amended, until further order, be and it is hereby suspended only to the extent it applies on gondola and hopper cars while loaded with bituminous coal.

It is further ordered, That this amendment shall become effective at 7:00 a. m., March 16, 1948, and a copy be served upon the State railroad regulatory bodies of each State, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(Sec. 1, 24 Stat. 379, as amended; 49 U. S. C. 1 (10)–(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 48-2633; Filed, Mar. 24, 1948; 9:00 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[26 CFR, Part 37]

ALLOWANCE TO CERTAIN SUCCESSOR RAILROAD CORPORATIONS OF CARRY-OVERS OF NET OPERATING LOSSES AND UNUSED EXCESS PROFITS CREDITS

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form in the attached appendix are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority of Public Law 189 (80th Congress), approved July 15, 1947, and section 3791 of the Internal Revenue Code (53 Stat. 467; 26 U. S. C. 3791).

GEO. J. SCHOENEMAN, *Commissioner of Internal Revenue.*

Sec.
37.0 Scope of regulations.
37.1 Allowance of carry-overs to certain successor railroad corporations.
37.2 Limitation on effect of carry-overs.
37.3 Rule where two or more predecessors or two or more successors.
37.4 Extension of period of limitation on refunds and deficiencies.

§ 37.0 *Scope of regulations.* The regulations in this part pertain to the application of Public Law 189 (80th Congress) approved July 15, 1947, which law is referred to herein as the "act"

The regulations in this part apply for the purpose of certain determinations under the Internal Revenue Code (hereinafter referred to as the "Code") as affected by the act. The sections of the Code involved, and the application thereof generally, are not set forth in the regulations in this part; as to such sections and their general application, see Regulations 103 and 111, relating to the income tax, Regulations 109 and 112, relating to the excess profits tax, and Regulations 104 and 110, relating to consolidated income and excess profits tax returns.

Inasmuch as these regulations constitute Part 37 of Title 26 of the Code of Federal Regulations, each section of these regulations begins with the number 37 and a decimal point.

[Public Law 189 (80th Congress), approved July 15, 1947]

AN ACT

To allow to a successor railroad corporation the benefits of certain carry-overs of a predecessor corporation for the purposes of certain provisions of the Internal Revenue Code

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That [Sec.

1.] (a) If a railroad corporation (as defined in section 77m of the National Bankruptcy Act, as amended) (hereinafter referred to as successor corporation) has acquired, prior to January 1, 1950, property from another such railroad corporation (hereinafter referred to as predecessor corporation) in a receivership proceeding, or in a proceeding under section 77 of the National Bankruptcy Act, as amended, and if the basis of the property so acquired is determined under section 113 (a) (20) of the Internal Revenue Code, then, for the purposes of the determination under the Internal Revenue Code of—

(1) The "net operating loss carry-over" from any taxable year beginning after December 31, 1938, under the law applicable to such taxable year, and

(2) The "excess profits credit carry-over" or the "unused excess profits credit carry-over" from any taxable year beginning after December 31, 1939, under the law applicable to such taxable year,

the net operating losses and the unused excess profits credits of such predecessor corporation for the taxable year in which the acquisition occurred and for the two preceding taxable years shall be carry-overs to such successor corporation in the manner and to the extent provided in regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, as necessary to apply such net operating losses and unused excess profits credits as carry-overs so far as possible as if the predecessor corporation had been made use of in such proceeding instead of the successor corporation.

(b) For the purposes of this section, the taxable year of the successor corporation in which the acquisition occurred shall be considered as a taxable year succeeding the taxable year of the predecessor corporation in which the acquisition occurred.

(c) For the purposes of this section, if the period, beginning on the first day of the taxable year of the predecessor corporation in which the acquisition occurred and ending on the last day of the taxable year of the successor corporation in which the acquisition occurred, is not more than twelve months, the number of taxable years to which such net operating loss or unused excess profits credit is a carry-over shall be three instead of two, and such regulations shall prescribe (as nearly as possible in the same manner as provided in section 122 (b) (2) and section 710 (c) (3) (B) of such code) the amount to be carried over to the last of such succeeding years.

§ 37.1 *Allowance of carry-overs to certain successor railroad corporations*—(a) *In general.* The act applies only to railroad corporations (as defined in section 77m of the National Bankruptcy Act, as amended) which acquired, prior to January 1, 1950, property of one or more other railroad corporations (as so defined) in a receivership proceeding or in a proceeding under section 77 of the National Bankruptcy Act, as amended, and where the basis of the property so acquired is determined under section 113 (a) (20) of the Code. A railroad corporation which has thus acquired property is hereinafter referred to as the "successor corporation" or the "successor" and the corporation from which the property was so acquired is referred to as the "predecessor corporation" or the "predecessor"

In the case of a successor corporation, the net operating losses and unused excess profits credits of the predecessor corporation are allowed, as provided under section 1 of the act and the regulations in this part, as carry-overs to the successor corporation for the purposes of the determination under the Code of the "net operating loss carry-over" from any taxable year beginning after December 31, 1938, and the "excess profits credit carry-over" and the "unused excess profits credit carry-over" from any taxable year beginning after December 31, 1939, in each case under the law applicable to such taxable year. Thus, the method of computation of the carry-overs as well as the years for which such carry-overs are available (except as provided in subsections (b) and (c) of section 1 of the act) and the computation of the net operating loss deduction and the unused excess profits credit adjustment (called the "excess profits credit carry-over" for taxable years beginning in 1940) are governed by the provisions of the applicable law under the Code.

In general, the carry-over to which the predecessor was entitled at the time of the acquisition will be available to the successor. Moreover, in general the successor corporation will not be allowed a carry-over for a taxable year, or a carry-over from a taxable year, which would not be allowed to the predecessor corporation under the Code if the predecessor corporation had been made use of under the receivership proceedings or the proceedings under section 77 of the Bankruptcy Act instead of the successor corporation. Thus, except as provided in subsections (b) and (c) of section 1 of the act, carry-overs will be allowed as provided under the Code only for the two immediately succeeding taxable years, and carry-overs will not be created from any year if the otherwise applicable provisions of the Code provide no carry-over from such year. For example, a net operating loss carry-over will not be allowed from a taxable year beginning prior to January 1, 1939, and will not be allowed from any subsequent year if a carry-over from such year would not be allowed under the Code to the reorganized railroad corporation if it had come out of the receivership or bankruptcy proceeding under the same charter instead of being reorganized under a new charter.

The provisions of subsection (a) of section 1 of the act to the effect that there shall be carried over to the successor corporation the net operating losses and unused excess profits credits of the predecessor corporation from the second taxable year preceding its taxable year in which acquisition occurred are applicable as to such second preceding year only if subsection (c) of section 1 of the act is applicable. See paragraph (c) of this section.

Section 1 of the act does not apply to any carry-back of a successor corporation or of a predecessor corporation. Thus, a net operating loss or unused excess profits credit of a successor corporation cannot be carried back for the use of a predecessor corporation. As to a limitation on the reduction of tax of the successor corporation for a taxable year for which it has a carry-back, where such carry-back is made available or increased in amount by reason of the use in a prior taxable year of a carry-over provided for by section 1 of the act, see section 2 of the act and § 37.2.

For application of section 1 of the act and of this section where there are two or more predecessor corporations or two or more successor corporations, see section 3 of the act and § 37.3.

(b) *Rules for determining manner and extent of allowance and carry-overs to successor corporation.* The net operating losses and unused excess profits credits of a predecessor corporation shall be carry-overs to its successor corporation in the manner and to the extent provided in the act and in the regulations in this part so far as possible as if the predecessor corporation had been made use of in the receivership or bankruptcy proceeding instead of the successor corporation.

In determining the taxable years for which there are such carry-overs, the taxable year of the successor in which the acquisition occurred is the first taxable year succeeding the taxable year of the predecessor in which the acquisition occurred and subsequent taxable years of the successor follow in order. Any such succeeding taxable year may also be an "intervening" taxable year for the purposes of the application of sections 122 and 710 (c) of the Code. As a general rule, therefore, a net operating loss or unused excess profits credit of the predecessor corporation:

(1) For the taxable year of the predecessor immediately preceding its taxable year in which the acquisition occurred, will be a carry-over for the taxable year of the predecessor in which the acquisition occurred and for the taxable year of the successor in which the acquisition occurred;

(2) For the taxable year of the predecessor in which the acquisition occurred, will be a carry-over for the taxable year of the successor in which the acquisition occurred and for the next immediately succeeding taxable year of the successor following such taxable year of the successor in which the acquisition occurred.

A variation from such general rule stated in the immediately preceding sentence may arise under the special rule of subsection (c) of section 1 of the act, under which there may be a carry-over for three taxable years. For application of this special rule, see paragraph (c) of this section.

Another variation to the above stated general rule may arise in cases in which the predecessor has continued after the acquisition with a taxable year or taxable years subsequent to the taxable year of the predecessor in which the acquisition occurred. In such cases, the carry-overs shall not be denied to the predecessor for such subsequent year or years if available to the predecessor under the otherwise applicable law. However, the amount of any net operating loss or unused excess profits credit of the predecessor available as a carry-over to the successor under section 1 of the act shall be reduced in order to prevent duplication of the use of a carry-over. Such reduction shall be the amount by which such carry-over would be reduced if such subsequent year or years of the predecessor were an inter-

vening taxable year or intervening taxable years of the successor, succeeding the taxable year of the predecessor in which the acquisition occurred and preceding the taxable year of the successor in which the acquisition occurred. Notwithstanding this treatment, however, such subsequent year or years of the predecessor shall not be counted for the purpose of determining the number of years for which there may be such a carry-over to the successor. The method of computing a carry-over where there is more than one intervening taxable year is set forth in paragraph (c) of this section and this method shall be applicable for the purposes of this paragraph. The pro rata reduction of the adjusted excess profits net income for an intervening taxable year provided for in certain cases under paragraph (c) of this section where the intervening taxable year is a period of less than twelve months is applicable, however, only where such an intervening taxable year is a taxable year in which the acquisition occurred and is not applicable to subsequent taxable years of the predecessor which are considered intervening taxable years for the purposes of this paragraph.

There are no carry-overs to a successor corporation under this section from a predecessor corporation's taxable year beginning after the taxable year of the predecessor in which the acquisition occurred. Moreover, the net operating losses and unused excess profits credits of the predecessor shall not be carry-overs for any taxable year of the successor prior to the taxable year of the successor in which the acquisition occurred.

In applying section 1 of the act, the computation of the taxes of the successor corporation shall be made under the facts as they actually exist in the case of the successor corporation, except for the allowance of the carry-overs provided for by the act. The amounts to be included on account of such carry-overs in the net operating loss deduction and unused excess profits credit adjustment (called the "excess profits credit carry-over" for taxable years beginning in 1940) of the successor for its taxable year in which the acquisition occurred (except as provided above to prevent duplication and except as provided in paragraph (c) of this section) shall be the same amounts as would be included if such taxable year were the taxable year of the predecessor immediately succeeding the taxable year of the predecessor in which the acquisition occurred, except that the reduction of such carry-overs required under section 122 (c) in determining the net operating loss deduction shall be made upon the basis of the net income and normal tax net income (both computed as provided in section 122 (c)) of the successor corporation. If the taxable year of the successor immediately following its taxable year in which the acquisition occurred is the second succeeding taxable year for which there is a carry-over, the amounts to be included for such taxable year (except as provided above to prevent duplication and except as provided in paragraph (c) of this section) shall be the same amounts as if such year were the second succeeding taxable year of the predecessor to which there was such carry-over, except that the reduction under section 122 (c) and the reduction relating to intervening years provided for under sections 122 (b) (2) and 710 (c) (3) (B) (or section 710 (c) (2) for taxable years beginning in 1940) shall be made upon the basis of the items of the successor.

The operation of the above provisions of the regulations may be illustrated by the following example:

Example: The A Railroad Corporation, which made its returns on the calendar year basis, for 1941 sustained a net operating loss of $100,000 and had an unused excess profits credit of $1,000,000. A did not have any carry-overs from any prior years. The B Railway Corporation was organized on July 1, 1941, and made its first return on the basis of the fiscal year ended June 30, 1942. It received permission to change its accounting period to a calendar year basis and made returns for the short taxable year, July 1, 1942–December 31, 1942, and for the calendar year 1943. On August 31, 1941, B acquired all the assets of A, the basis of which is determined under section 113 (a) (20) of the Code. A terminated its existence as of December 31, 1941. B did not have any net operating loss or any unused excess profits credit from its operations.

The net operating loss of A for 1941 is a net operating loss carry-over of B for its fiscal year ended June 30, 1942, and for its short taxable year ended December 31, 1942, but not thereafter. The net operating loss carry-over for B's fiscal year ended June 30, 1942, is $100,000; and the net operating loss deduction of B for such fiscal year is such carry-over reduced, however, by the amount, if any, by which B's net income for such fiscal year exceeds B's normal tax net income for such fiscal year, both being computed as provided under the applicable provisions of section 122 (c) of the Code. The net operating loss carry-over for the short taxable year ended December 31, 1942, is the excess of $100,000, if any, over the net income of B for its fiscal year ended June 30, 1942, computed as provided in section 122 (b) (2) of the Code under the applicable law; and the net operating loss deduction of B for such short taxable year is such excess, reduced, however, by the amount, if any, by which B's net income for such short year exceeds B's normal tax net income for such short year, both being computed as provided under the applicable provisions of section 122 (c) (and section 47 (c), relating to income placed on an annual basis).

The unused excess profits credit of A for 1941 is an unused excess profits credit carry-over of B for its fiscal year ended June 30, 1942, and for its short taxable year ended December 31, 1942, but not thereafter. The unused excess profits credit carry-over for B's fiscal year ended June 30, 1942, is $1,000,000 and the unused excess profits credit adjustment for such fiscal year is such carry-over. The unused excess profits credit carry-over for the short taxable year ended December 31, 1942, is the excess, if any, of $1,000,000 over the adjusted excess profits net income of B for its fiscal year ended June 30, 1942 (computed as provided in section 710 (c) (3) (B) of the Code under the applicable law), and the unused excess profits credit adjustment of B for such short taxable year is such excess.

(c) *Special rule where taxable years of predecessor and successor in which acquisition occurred begin and end in same period of not more than twelve months.* Under subsection (c) of section 1 of the act it is possible to have a carry-over for three taxable years. The provisions of subsection (c) of section 1 apply only where the period beginning on the first day of the taxable year of the predecessor corporation in which the acquisition occurred and ending on the last day of the taxable year of the successor corporation in which the acquisition occurred is not more than twelve months. In such a case, where a net operating loss or an unused excess profits credit of the predecessor arose in:

(1) The predecessor's taxable year in which the acquisition occurred, there may be a carry-over for the successor's taxable year in which the acquisition occurred and for its next two taxable years;

(2) The predecessor's first taxable year preceding its taxable year in which the acquisition occurred, there may be a carry-over for the successor's taxable year in which the acquisition occurred and for its next taxable year;

(3) The predecessor's second taxable year preceding its taxable year in which the acquisition occurred, there may be a carry-over for the successor's taxable year in which the acquisition occurred.

The rule of subsection (c) of section 1 is directed to situations in which, in effect, the period in which fall the taxable years (of predecessor and of successor) in which the acquisition occurred would have been but one taxable year of the predecessor if the railroad had been reorganized under the old charter. Frequently one or both of such taxable years in which the acquisition occurred are periods of less than twelve months, but such periods nevertheless are counted as taxable years for the purpose of determining the number of years for which carry-overs are permitted.

In any case in which there is a carry-over to a third succeeding taxable year under subsection (c) of section 1 of the act, it is necessary to treat each of the first and second taxable years succeeding the taxable year in which the net operating loss or unused excess profits credit arose as intervening taxable years for purposes of section 122 (b) (2) and section 710 (c) (3) (B). In applying these sections of the Code, the carry-over for the third succeeding taxable year shall be the excess, if any, of the carry-over for the second succeeding taxable year over, in the case of a net operating loss carry-over, the net income for the second succeeding taxable year (computed as provided in section 122 (b) (2)) or, in the case of an unused excess profits credit carry-over, the adjusted excess profits net income for the second succeeding taxable year (computed as provided in section 710 (c) (3) (B)).

The application of subsection (c) of section 1 may be illustrated by the following example:

Example: The M Railroad Corporation is the predecessor corporation and the N Railway Corporation is the successor corporation, both within the meaning of the act, with N having acquired the property of M on May 31, 1941. Both M and N make their returns on the calendar year basis. N was organized on April 1, 1941, and made its first return for the short taxable year, April 1, 1941–December 31, 1941. M was dissolved on August 31, 1941, and made its last return for the short taxable year ending on that date.

For 1940 M sustained a net operating loss in the amount of $150,000, and for its short

taxable year ended August 31, 1941, it had net income, computed as provided in section 122 (b) (2), of $50,000. For N's short taxable year ended December 31, 1941, it had $70,000 of net income (and no adjustments under section 122 (d) (1), (2), (4) and (6) are applicable. There are no carry-backs.

Under the above facts, there is a carry-over of $150,000 for the taxable year of M ended August 31, 1941. There is a carry-over to N for its first taxable year (ended December 31, 1941) of $100,000 (that is, the excess of $150,000 over $50,000). There is a carry-over to N for its taxable year ended December 31, 1942, of $30,000 (that is, the excess of $100,000 over $70,000).

In the application of subsection (c) of section 1, additional steps are necessary in some cases in computing the unused excess profits credit carry-over for the taxable year of the successor in which the acquisition occurred and for succeeding taxable years of the successor. In a case where the taxable year in which the acquisition occurred (of the predecessor or successor) is a period of less than twelve months, then under section 711 (a) (3) of the Code the excess profits net income for such short taxable year is required to be computed upon the basis of a period of twelve months, and accordingly the adjusted excess profits net income is on an annual basis. In such a case under subsection (c) of section 1 of the act, the adjusted excess profits net income for such a short taxable year (of the predecessor or successor, or such short taxable years of both, as the case may be, taken separately) when computed for the purposes of section 710 (c) (3) (B) (for an intervening taxable year) shall be reduced to an amount which is the same proportion thereof as the excess profits net income for the short taxable year is of the excess profits net income for such short taxable year computed on an annual basis.

The application of the above rule in cases under subsection (c) of section 1 involving unused excess profits credit carry-overs is illustrated by the following example:

Example: The X Railroad Corporation and Y Railroad Corporation make their returns on the calendar year basis. For 1943, X had an unused excess profits credit (after being reduced by reason of its use as a carry-back as provided in section 710 (c) (3) (B) of the Code) of $60,000 available as a carry-over. Y was organized and commenced business on July 2, 1944. The property of X (the predecessor) was acquired by Y (the successor) on August 31, 1944. X was dissolved on August 31, 1944.

For its taxable year ending August 31, 1944, X had an excess profits credit of $336,000 and an excess profits net income of $244,000 before being placed on an annual basis. For its short taxable year ending December 31, 1944, Y had an excess profits credit of $224,000 and an excess profits net income of $122,000 before being placed on an annual basis. Y had no carry-backs for any year.

X will pay no excess profits tax for its taxable year ending August 31, 1944, as shown by the following computation:

Excess profits net income placed on an annual basis under section 711 (a) (3) (A)		$366,000
Specific exemption	$10,000	
Excess profits credit	336,000	
Unused excess profits credit adjustment	60,000	406,000
Adjusted excess profits net income		0

The unused excess profits credit adjustment of Y will be the amounts of the carry-overs computed below:

For the Short Taxable Year Ending December 31, 1944

(1) Unused excess profits credit of X	$60,000
(2) Adjusted excess profits net income of X for its taxable year ending August 31, 1944, computed for the purposes of section 710 (c) (3) (B) ($366,000 less $336,000)	30,000
(3) Amount in (2) placed on basis of X's short taxable year ended August 31, 1944 (244/366ths of $30,000)	20,000
(4) Unused excess profits credit carry-over for short taxable year of Y ending December 31, 1944 (excess of amount in (1) over amount in (3))	40,000

For the Taxable Year Ending December 31, 1945

(i) Unused excess profits carry-over for second intervening year (item (4) in computation for year ended December 31, 1944)		$40,000
(ii) Excess profits net income of Y for its taxable year ended December 31, 1944, placed on an annual basis as provided in section 711 (a) (3) (A) of the Code		244,000
(iii) Adjusted excess profits net income of Y for its taxable year ended December 31, 1944, computed for the purposes of section 710 (a) (3) (B) ($244,000 less $224,000)		20,000
(iv) Amount in (iii) placed on basis of Y's short taxable year ended December 31, 1944 (183/366ths of $20,000)		10,000
(v) Unused excess profits credit carry-over for the taxable year of Y ended December 31, 1945:		
Unused excess profits credit carry-over for second intervening taxable year (item (i))	$40,000	
Less:		
Adjusted excess profits net income for second intervening taxable year (item (iv))	10,000	
		80,000

[Public Law 189 (80th Congress), approved July 15, 1947]

SEC. 2. (a) In the case of any taxable year of the successor corporation, if:

(1) The aggregate for such taxable year of the taxes of the successor corporation imposed by chapter 1 and subchapter E of chapter 2 of the Internal Revenue Code, computed without regard to this act,

is less than the amount of:

(2) The aggregate of such taxes (determined under regulations prescribed by the Commissioner with the approval of the Secretary) that would have been imposed on the predecessor corporation for such taxable year if the predecessor corporation had been made use of in such proceeding instead of the successor corporation,

then the taxes of the successor corporation for such taxable year shall be the taxes computed without regard to this act.

(b) In the case of any taxable year to which subsection (a) of this section is not applicable, if:

(1) The aggregate for such taxable year of the taxes of the successor corporation imposed by chapter 1 and subchapter E of chapter 2 of the Internal Revenue Code, computed without regard to this section,

is less than the amount of:

(2) The aggregate of such taxes (determined under regulations prescribed by the Commissioner with the approval of the Secretary) that would have been imposed on the predecessor corporation for such taxable year if the predecessor corporation had been made use of in such proceeding instead of the successor corporation,

then the taxes of the successor corporation for such taxable year shall be the taxes so determined under regulations as the taxes that would have been imposed on the predecessor corporation for such taxable year.

(c) This section shall be applicable to those taxable years of the successor corporation to which there is a carry-over of a net operating loss or unused excess profits credit under section 1, and to any later taxable year for which a net operating loss deduction or unused excess profits credit adjustment results or is increased by reason of the use in another year of a carry-over permitted under section 1.

§ 37.2 *Limitation on effect of carry-overs.* Section 2 of the act limits the effect of the carry-overs otherwise permitted under section 1 of the act, both for any taxable year of the successor corporation for which there is a carry-over permitted by section 1 of the act and for certain later taxable years described below.

Subsection (a) of section 2 provides for a comparison of the aggregate of the income and excess profits taxes of the successor corporation for any taxable year, determined without regard to any carry-overs permitted by this act, with the aggregate of the income and excess profits taxes that would have been imposed on the predecessor corporation for such taxable year if the predecessor corporation had been made use of in the proceeding instead of the successor corporation. If for any taxable year the successor's aggregate so determined without regard to the carry-overs permitted by the act is less than the aggregate of the predecessor for such year, then any carry-over permitted by the act shall be disregarded in computing the successor's taxes for such taxable year.

Subsection (b) of section 2 provides that if the successor's aggregate as determined in the preceding paragraph, though not less than the aggregate of the predecessor, would be reduced to a lesser amount than the predecessor's aggregate by an application of section 1 of the act (which permits a carry-over), then the successor's taxes for that year shall be the taxes that would have been imposed on the predecessor corporation, that is, the same amounts as the taxes that make up the predecessor's aggregate.

Subsection (c) of section 2 provides that subsections (a) and (b), described above, shall apply to those taxable years of the successor corporation for which there is a carry-over under section 1, and to any later taxable year for which a net operating loss deduction or unused excess profits credit adjustment results or is increased by reason of the use in another year of such a carry-over. Thus, for example, if a net operating loss carry-over from the predecessor corporation to the successor corporation, which is on the calendar year basis, is permitted under section 1 for 1941, section 2 of the act applies to 1941. If there is an unused excess profits credit carry-over for 1942 from 1941, which is increased by the net operating loss carry-over from the pred-

ecessor for 1941, then section 2 applies to 1942. If there is an unused excess profits credit for 1944 which is a carry-back for 1942 and 1943, and if the amount of the carry-back for 1943 (the portion of the carry-back which is not applied against adjusted excess profits net income for 1942) is increased by reason of the unused excess profits credit carry-over for 1942 which in turn was increased by the net operating loss carry-over from the predecessor corporation to the successor corporation for 1941, then section 2 also applies to 1943.

Section 2 of the act is operative only to limit the net tax reduction that would otherwise result from an application of the provisions of section 1 of the act. Any carry-overs permitted by section 1 are considered as having been used for the year to which section 2 applies to the extent that they would have been used had section 2 not been applicable.

The comparisons required to be made under this section shall first be made for the taxable year of the successor in which the acquisition occurred. The taxes that would have been imposed on the predecessor corporation had it been made use of in the proceeding instead of the successor corporation shall be determined by adjusting the items which enter into the computation of the successor corporation's taxes to accord with the amounts such items would have been for such taxable year if the charter of the predecessor corporation had been used. The comparisons shall be made on the basis of the taxable year of the successor in which the acquisition occurred. Such adjustment shall be made in the items which enter into the computation of the successor's taxes as are necessary to give effect for the period of its taxable year on and after the date of the acquisition to such computations as would be proper for the predecessor for such period if the predecessor had not transferred the property and had continued under its old charter for such period. Similar adjustments shall be made for all taxable years of the successor subsequent to the acquisition, following in order, for which comparisons are required to be made under this section, regardless of the accounting periods of the predecessor or whether the predecessor continues in existence.

The adjustments in the items of the successor referred to immediately above and in this paragraph are to be made for the purposes of determining the taxes that would have been imposed on the predecessor corporation and are not actual adjustments to be made for all purposes in determining the taxes of the successor. If the successor corporation uses a different method of computing depreciation from the predecessor corporation or if the successor corporation uses a depreciation method of accounting and the predecessor used the retirement method, adjustments shall be made to the extent which would be required if the successor corporation had first been bound by the predecessor corporation's method and had then changed its method to that of the successor, with the adjustments required for such change, after obtaining the permission of the Commissioner. If the same depreciation method is used by the predecessor and the successor, then the depreciation shall be computed in the same manner as the successor would have been required to compute it if it were the predecessor operating under the predecessor's charter, that is, by using the same reserves and the same percentages as would have been proper in such case. Similarly, the excess profits credit of the successor shall be adjusted to reflect the excess profits credit which it would have if its capital structure were obtained by using the predecessor's charter and making the necessary changes in the capital structure of the predecessor. Furthermore, adjustments shall also be made by including or excluding such additional items as would be included or excluded if the charter of the predecessor were used. Thus, if the predecessor were incorporated in State A, and the successor in State B, and if the State taxes imposed on the successor are greater than the taxes which would be imposed if it were incorporated in State A, then the deduction for State taxes shall be the amount which would be imposed if the corporation were incorporated in State A.

Section 2 may be illustrated by the following examples in which it is assumed that the corporations made their returns on the calendar year basis:

Example (1). As of the beginning of January 1, 1942, the successor corporation acquired all the properties of the predecessor corporation, the predecessor corporation being dissolved immediately thereafter. The successor corporation was a new corporation, having no capital, no income, and no deductions prior to this acquisition. For 1942, under section 1 of the act, the successor is allowed a net operating loss carry-over and an unused excess profits credit carry-over from its predecessor. There are no other carry-overs or carry-backs. The taxes of the successor for 1942 computed without regard to the carry-overs provided by the act are as follows:

Excess profits tax	$1,800,000
Normal tax	1,920,000
Surtax	1,280,000
Aggregate of taxes	5,000,000

Assume for the purpose of this example that, if the predecessor corporation had been used in place of the successor in the proceeding, its deductions and its excess profits credit would be less than that of the successor. The taxes that would have been imposed upon the predecessor for 1942, computed with its carry-overs, had it been used in place of the successor are as follows:

Excess profits tax	$2,250,000
Normal tax	1,920,000
Surtax	1,280,000
Aggregate of taxes	5,450,000

Since the aggregate of the taxes imposed on the successor without regard to the act ($5,000,000) is less than the aggregate that would have been imposed on the predecessor if it had been used in place of the successor ($5,450,000), the successor is not entitled to any carry-over under the act in computing its taxes for the taxable year 1942.

Example (2). In this example, involving the same corporations for the same taxable year, as in example (1), there is no net operating loss carry-over from the predecessor corporation but there is an unused excess profits credit carry-over, and the excess profits credit of the predecessor if it had been used in place of the successor is more than such credit in example (1). The taxes that would have been imposed on the predecessor for 1942 are as follows:

Excess profits tax	$300,000
Normal tax	2,160,000
Surtax	1,440,000
Aggregate of taxes	4,500,000

Section 2 (a) of the act, illustrated in example (1), does not apply since the aggregate of the taxes imposed on the successor without regard to the act ($5,000,000) is not less than the aggregate that would have been imposed on the predecessor had it been used in place of the successor in the proceeding ($4,500,000). However, the taxes of the successor computed with the carry-overs for 1942 provided by section 1 of the act are as follows:

Excess profits tax	----------
Normal tax	$2,400,000
Surtax	1,600,000
Aggregate of taxes	4,000,000

The aggregate of the taxes of the successor computed with the carry-overs provided by section 1 of the act ($4,000,000) is less than the aggregate of the taxes that would have been imposed on the predecessor if it had been used in the proceeding in place of the successor ($4,500,000). Subsection (b) of section 2 provides that in such a case, where subsection (a) of section 2 does not apply, the taxes of the successor corporation shall be the taxes that would have been imposed on the predecessor corporation if it had been so used in place of the successor. Accordingly, the taxes of the successor corporation for the taxable year 1942 are as follows:

Excess profits tax	$300,000
Normal tax	2,160,000
Surtax	1,440,000

If in this example the aggregate of the taxes of the successor computed with the carry-overs provided by section 1 of the act had not been less than the aggregate of the taxes that would have been imposed on the predecessor if it had been used in the proceeding in place of the successor, the taxes of the successor would be its taxes computed with the carry-overs provided by section 1.

Example (3). In this example the taxes are computed for 1943, and the facts as to 1942 are the same as in example (2). There is no unused excess profits credit carry-over for 1943 as computed under section 710 (c) (3). Although section 2 (b) operated to limit the tax reduction for 1942 which would have resulted from the full use of the carry-over for 1942, the extent to which the carry-over is considered used is computed under section 710 (c) (3) without regard to that limitation. The successor corporation had an unused excess profits credit for 1944 which is a carry-back for 1942 and 1943. Since the amount of the carry-back for 1943 depends on the extent to which the carry-back was used for 1942, and since such use depends on the effect of the carry-over for 1942 permitted under section 1 of the act, subsection (c) of section 2 requires that section 2 be applied as a limitation on the tax for 1943. Accordingly, the tax of the successor corporation for 1943 must be computed first without regard to the carry-over under section 1 for 1942. The taxes of the successor so computed for 1943 are as follows:

Excess profits tax	$450,000
Normal tax	2,280,000
Surtax	1,520,000
Aggregate of taxes	4,250,000

The taxes of the predecessor corporation for 1943 must be computed also with the carry-back which would be applicable in the case of the predecessor corporation (if it had been used in the proceeding in place of the

successor corporation) taking into account the use of the carry-back for 1942 as affected by the carry-over for 1942. The taxes of the predecessor corporation for 1943 as so computed are:

Excess profits tax	$1,350,000
Normal tax	2,040,000
Surtax	1,360,000
Aggregate of taxes	4,750,000

Since the aggregate of the taxes of the successor for 1943 computed without regard to the carry-overs provided by the act ($4,250,000) is less than the aggregate of the taxes which would be imposed on the predecessor if it had been used in place of the successor ($4,750,000), section 2 (a) provides that the taxes of the successor are to be computed without regard to the carry-over permitted under the act. Accordingly, such taxes will be the amounts shown above as the taxes of the successor computed without regard to the carry-overs permitted by the act.

[Public Law 189 (80th Congress), approved July 15, 1947]

SEC. 3. Where there are two or more predecessor corporations or two or more successor corporations, the provisions of sections 1 and 2 of this act shall be applied only to such extent and subject to such conditions, limitations, and exceptions as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

§ 37.3 *Rule where two or more predecessors or two or more successors*—(a) *Allowance of carry-overs*—(1) *Two or more predecessor corporations.* If the successor corporation has acquired the properties of two or more other railroad corporations so that each of the latter are predecessor corporations within the meaning of the act, then section 1 of the act and § 37.1 shall be applied to the carry-over from any such predecessor corporation. If there are carry-overs from more than one predecessor corporation, then the following rules shall apply:

(i) There shall be determined under § 37.1 for each predecessor corporation both (*a*) those taxable years of the successor to which such carry-over or carry-overs are permitted, and (*b*) the amount of the carry-over or carry-overs from such predecessor for the taxable year of the successor in which the acquisition occurred.

(ii) If for any taxable year in which an acquisition occurred amounts are allowed as net operating loss carry-overs or unused excess profits credit carry-overs from two or more predecessor corporations, such amounts in each case shall be aggregated and treated as one net operating loss carry-over or unused excess profits credit carry-over, as the case may be, for such taxable year and for each succeeding taxable year for which the carry-overs making up the aggregate are permitted, reduction being made for such succeeding year for the use of the carry-over in the intervening year or years. If for any succeeding taxable year one or more but not all of such carry-overs are permitted, then the amount of the carry-over permitted (or aggregate of the carry-overs, if more than one) shall be computed by taking into account in determining the net income, or adjusted excess profits net income, as the case may be, for any intervening taxable year the carry-overs permitted for such intervening taxable year which are not permitted for the succeeding taxable year.

An example of the operation of the above rules is given in the following case:

Example: The X Corporation which makes its returns on the calendar year basis, was organized on January 1, 1944. X acquired on April 1, 1944, the properties of the A Corporation and of the B Corporation, and on June 30, 1945, the properties of the C Corporation so as to be the successor of A, B, and C within the meaning of the act.

The A Corporation, which made its returns on the calendar year basis, had a net operating loss for 1942, which, after reduction by its use as a carry-back (section 122 (b) (2)), was $100,000. A had net income for 1943 of $30,000 and for 1944 of $50,000, both computed without regard to such net operating loss. A was dissolved as of December 31, 1944.

The B Corporation, which made its returns on the calendar year basis, had a net operating loss for 1944 which, after reduction by its use as a carry-back (section 122 (b) (2)), was $30,000. B was dissolved as of December 31, 1944.

The C Corporation, which made its returns on the basis of a fiscal year ending June 30, had a net operating loss for its fiscal year ending June 30, 1945, which, after reduction by its use as a carry-back (section 122 (b) (2)), was $90,000. C was dissolved as of June 30, 1945.

The net income of X without regard to any net operating loss deduction is $25,000 for 1944 and $80,000 for 1945. X has no carry-backs.

The adjustments provided for under section 122 (d) (1), (2), (4), and (6) are not applicable in the case of the net incomes of X, A, B, and C.

Under § 37.1, the net operating loss of A is a carry-over to X for 1944, the year of acquisition.

The amount of such carry-over is $20,000 computed as follows:

Net operating loss for 1942	$100,000
Net income of A for 1943 (computed as provided in section 122 (b) (2) for an intervening year)	80,000
Net operating loss carry-over for 1944 (second succeeding taxable year)	70,000
Net income for 1944 (computed under section 122 (b) (2); see § 37.1 (c))	50,000
Net operating loss carry-over to X for 1944 (see § 37.1)	20,000

Under § 37.1 the net operating loss of B is a carry-over to X for 1944, the year of acquisition, and for 1945 and 1946, the next two succeeding taxable years. The amount of such carry-over to X for 1944 is $30,000, the net operating loss of B for 1944. Under § 37.1, the net operating loss of C for 1945 is a carry-over to X for 1945, the year of acquisition, and for 1946, the next succeeding taxable year. The net operating loss carry-over from C to X for 1945 is $90,000.

The net operating loss carry-over (from A and B) for X's taxable year 1944 is $50,000, computed as follows:

(a) Net operating loss carry-over from A's taxable year 1942	$20,000
(b) Net operating loss carry-over from B's taxable year 1944	30,000
(c) Aggregate of carry-overs for taxable year (items (a) and (b))	50,000

The net operating loss carry-over (from B and C) for X's taxable year 1945 is $115,000, computed as follows:

(1) Net operating loss carry-over from B for 1945:

Net operating loss carry-over from B for 1944, year of acquisition (item (b) above)	$30,000
Net income of X for intervening year 1944, computed without net operating loss deduction	25,000
Net operating loss deduction for intervening year 1944, taking into account carry-over from A permitted for 1944 but not for 1945	20,000
Net income for intervening year 1944 under section 122 (b) (2)	5,000
Carry-over from B for 1945	25,000
(2) Net operating loss carry-over from C	90,000
(3) Aggregate of carry-overs for the taxable year (items (1) and (2))	115,000

The net operating loss carry-over (from B and C) for X's taxable year 1946 is $35,000, computed as follows:

Aggregate of net operating loss carry-overs from B and C for 1945	$115,000
Net income for 1945, computed as an intervening year	80,000
Net operating loss carry-over for 1946	35,000

(2) *Two or more successor corporations.* If property of a railroad corporation has been acquired by two or more other railroad corporations so that each of the latter are successor corporations within the meaning of the act, then section 1 of the act and § 37.1 shall be applied to the carry-overs from the predecessor corporation. The net operating losses and unused excess profits credits of such predecessor shall be allowed as carry-overs to each of the successor corporations as provided in § 37.1, but only to the extent that such net operating losses and unused excess profits credits are attributable to the property of the predecessor so acquired by such successor. As a general rule, the net operating losses and unused excess profits credits of the predecessor shall be attributed to the property of the predecessor acquired by a successor in the ratio which the adjusted basis for determining loss of such property bears to the adjusted basis for determining loss of all the property of the predecessor, each determined as of the close of the taxable year for which there was such net operating loss or unused excess profits credit, or as of the date of acquisition if the loss or the unused credit arose in the year of acquisition. If, however, the successor establishes to the satisfaction of the Commissioner (and submits, unless waived by the Commissioner, appropriate consents by the other successors) an amount which, in the opinion of the Commissioner, both more clearly reflects the portion of the net operating loss or unused excess profits credit of the predecessor attributable to the property so acquired and does not duplicate the use of such loss or credit by another successor or the predecessor, such an amount may be used by the successor in the computation of the carry-over.

(b) *Limitations on effect of carry-overs.* The limitations under section 2 of the act on the tax effect of carry-overs are applicable to the extent provided in this paragraph in cases where there are two or more predecessors or two or more

successors. For this purpose, the rules of § 37.2 shall be applicable, except as herein provided.

If a comparison in taxes for a taxable year prescribed under § 37.2 is to be made for a corporation which is the successor of two or more predecessors (see paragraph (a) (1) of this section) for the purposes of section 2 "the taxes that would have been imposed on the predecessor corporation for such taxable year if the predecessor corporation had been made use of in such proceeding instead of the successor corporation" shall be the aggregate of the totals of each tax of the predecessors for the taxable year for which the comparison is to be made, determined as to each such predecessor as provided in § 37.2. The successor must accordingly establish with respect to each such predecessor the taxes that would have been imposed on such predecessor for such taxable year as if the predecessor corporation had emerged from the bankruptcy or receivership proceeding with its old charter and continued its separate existence.

The following specific rules are also applicable:

(1) The elections, methods of accounting, etc., of the successor shall be considered as if made or used by each predecessor, subject to such conditions as would be imposed in the case of the predecessor;

(2) In the case of any acquisition of additional property and other transactions by the successor (after the acquisition of the predecessors' property) all such acquisitions and transactions shall be considered to have been made by the predecessors, with particular acquisitions and other transactions to be attributed to each predecessor on the basis of business reasons which might have motivated such predecessor so to act;

(3) The aggregate of the separate totals may be adjusted to reflect the effect of additional factors established by the taxpayer, such as decreased overhead, if any, resulting from the operation of the properties of the separate predecessors by one corporation.

If a comparison in aggregate taxes for a taxable year prescribed under § 37.2 is to be made for a corporation which is one of several successor corporations with respect to a predecessor (see paragraph (a) (2) of this section) then for the purposes of section 2 "the taxes that would have been imposed on the predecessor corporation for such taxable year if the predecessor corporation had been made use of in such proceeding instead of the successor corporation" shall be determined as provided in § 37.2 by adjusting the items which enter into the computation of the successor's taxes to accord with the amounts such items would have been if the charter of the predecessor had been used and such predecessor had only the property of the successor.

[Public Law 189 (80th Congress), approved July 15, 1947]

SEC. 4. If the allowance of a credit or refund of an overpayment of tax resulting from the application of this act is prevented, on the date of the enactment of this act or within one year from such date, by the operation of any law or rule of law other than this section and other than section 3761 of the Internal Revenue Code, such overpayment shall be refunded or credited in the manner provided in the Internal Revenue Code if claim therefor is filed within one year from the date of the enactment of this act. No interest shall be allowed or paid on any overpayment or deficiency resulting from the application of this act.

§ 37.4 *Extension of period of limitation on refunds and deficiencies.* Section 4 of the act extends, for not more than one year after July 15, 1947, the period of limitation as to all years affected by the act if the refund or credit of any overpayment to the extent resulting from the application of the act is prevented on July 15, 1947, or within one year from such date, except where refund or credit is prevented by section 3761 of the Internal Revenue Code, relating to compromises. In such cases where section 4 extends the period of limitation, such overpayment shall be refunded or credited if claim therefor is filed within one year from July 15, 1947. Such overpayment shall be credited or refunded in the manner provided in the Internal Revenue Code. However, no interest shall be allowed or paid on any overpayment or deficiency resulting from the application of the act. If an overpayment resulting from the application of the act (for example, in an amount of excess profits tax) gives rise to a deficiency in a related tax (for example, in an amount of income tax) which deficiency, however, would be barred by the statute of limitations, such deficiency may be assessed and collected as provided in section 3807 of the Internal Revenue Code.

[F. R. Doc. 48-2637; Filed, Mar. 24, 1948; 8:46 a. m.]

DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

[8 CFR, Part 116]

AIR MANIFESTS; BLANKET BONDS

NOTICE OF PROPOSED RULE MAKING

MARCH 19, 1948.

Pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C., Sup., 1003) notice is hereby given of the proposed issuance by the Attorney General of the following rules, which are amendments of certain sections in Part 116, Chapter I, Title 8, Code of Federal Regulations, dealing with penalties and air manifests. In accordance with subsection (b) of the said section 4, interested persons may submit to the Commissioner of Immigration and Naturalization, Room 1606, Franklin Trust Building, Philadelphia 2, Pennsylvania, written data, views, or arguments relative to these proposed rules. Such representations may not be presented orally in any manner. All relevant material received within 20 days following the day of publication of this notice will be considered.

The sections of Part 107, Chapter I, Title 8, Code of Federal Regulations, which are referred to in the following rule, are sections of the proposed revised Part 107 which was published in the FEDERAL REGISTER of February 21, 1948 (13 F. R. 803).

The following amendments to Part 116, Chapter I, Title 8, Code of Federal Regulations, are hereby prescribed:

1. Section 116.57 is amended to read as follows:

§ 116.57 *Manifests of passengers.* The provisions of sections 12, 13, and 14 of the Immigration Act of 1917, as amended (39 Stat. 882–884, 61 Stat. 630; 8 U. S. C. and Sup., 148, 149, 150), shall be complied with as required by §§ 116.8 and 116.9 as to passengers arriving or departing on aircraft. Aircraft required to furnish manifests of passengers shall be subject to the provisions of §§ 107.3, 107.9, 107.19, and 107.21 of this chapter with respect to executing Forms I-94 in the cases of certain incoming aliens and shall be subject to the provisions of §§ 107.3, 107.15, 107.20, and 107.21 of this chapter with respect to obtaining the surrender from departing aliens of Forms 257a and I-94 and attaching them to such manifests of outward-bound passengers, or, in the absence of such forms, executing Forms I-424 and attaching them to such manifests. Any failure to comply with the foregoing provisions of this section shall constitute a violation of section 14, above, for each person concerning whom there is such failure. Immigration manifests containing the name of any passenger, and attached forms, shall be filed for permanent record. The manifests of passengers carried from Hawaii to the mainland shall be prepared and disposed of as required by § 116.9 (f).

2. Paragraph (c) of § 116.60, *Penalties,* is amended by adding the following sentence: "The bond referred to in this paragraph shall be subject to approval by the collector of customs at a port through which the air carrier concerned operates and the approval may be made to apply to other ports and places where such air carrier operates."

(Sec. 7 (d), 44 Stat. 572; 49 U. S. C. 177 (d) sec. 1, 54 Stat. 1233)

[SEAL] TOM C. CLARK, *Attorney General.*

Recommended: March 4, 1948.

T. B. SHOEMAKER, *Acting Commissioner of Immigration and Naturalization.*

[F. R. Doc. 48-2641; Filed, Mar. 24, 1948; 8:47 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 904]

HANDLING OF MILK IN GREATER BOSTON MILK MARKETING AREA

DECISION WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND TO PROPOSED AMENDMENT TO ORDER

Correction

In Federal Register Document 48-2520, appearing at page 1520 of the issue for Tuesday, March 23, 1948, the following

change should be made: In paragraph (6) in the third column on page 1525, the word "described" in the third line should read "prescribed"

[7 CFR, Part 934]

HANDLING OF MILK IN LOWELL-LAWRENCE MILK MARKETING AREA

DECISION WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND TO PROPOSED AMENDMENT TO ORDER

Correction

In Federal Register Document 48-2522, appearing at page 1527 of the issue for Tuesday, March 23, 1948, the following changes should be made in the proposed amendment to order:

1. In § 934.0 the date "1947" in the sixth line should read "1937"

2. In paragraph (a) (6) of § 934.6 "35 percent" should read "33 percent"

3. In paragraph (b) of § 934.6 the word "either" in the headnote should read "other"

J. M. McLEMORE LIVESTOCK COMMISSION; POSTING OF STOCKYARDS

NOTICE OF PROPOSED RULE MAKING

The Secretary of Agriculture has information that the J. M. McLemore Livestock Commission Market at Alexandria, Louisiana, is a stockyard as defined by section 302 of the Packers and Stockyards Act, 1921 (7 U. S. C. 202) and should be made subject to the provisions of that act.

Therefore, notice is hereby given that the Secretary of Agriculture proposes to issue a rule designating the stockyard named above as a posted stockyard subject to the provisions of the Packers and Stockyards Act, 1921 (7 U. S. C. 181 et seq.) as is provided in section 302 of that act. Any interested person who desires to do so may submit, within 15 days after the publication of this notice, any data, views, or argument, in writing, on the proposed rule to the Director of the Livestock Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C.

Done at Washington, D. C., this 19th day of March 1948.

[SEAL] H. E. REED,
Director, Livestock Branch, Production and Marketing Administration.

[F. R. Doc. 48-2654; Filed, Mar. 24, 1948; 8:50 a. m.]

NOTICES

DEPARTMENT OF THE TREASURY

Fiscal Service: Bureau of the Public Debt

[1948 Dept. Circ. 824]

1⅛ PERCENT TREASURY CERTIFICATES OF INDEBTEDNESS OF SERIES D-1949

OFFERING OF CERTIFICATES

MARCH 22, 1948.

I. *Offering of certificates.* 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par, from the people of the United States, for certificates of indebtedness of the United States, designated 1⅛ percent Treasury Certificates of Indebtedness of Series D-1949, in exchange for Treasury Certificates of Indebtedness of Series D-1948, maturing April 1, 1948.

II. *Description of certificates.* 1. The certificates will be dated April 1, 1948, and will bear interest from that date at the rate of 1⅛ percent per annum, payable with the principal at maturity on April 1, 1949. They will not be subject to call for redemption prior to maturity.

2. The income derived from the certificates shall be subject to all taxes now or hereafter imposed under the Internal Revenue Code, or laws amendatory or supplementary thereto. The certificates shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The certificates will be acceptable to secure deposits of public moneys. They will not be acceptable in payment of taxes.

4. Bearer certificates will be issued in denominations of $1,000, $5,000, $10,000, $100,000 and $1,000,000. The certificates will not be issued in registered form.

5. The certificates will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States certificates.

III. *Subscription and allotment.* 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of certificates applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV *Payment.* 1. Payment at par for certificates allotted hereunder must be made on or before April 1, 1948, or on later allotment, and may be made only in Treasury Certificates of Indebtedness of Series D-1948, maturing April 1, 1948, which will be accepted at par, and should accompany the subscription. The full year's interest on the certificates surrendered will be paid to the subscriber following acceptance of the certificates.

V *General provisions.* 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotment notices, to receive payment for certificates allotted, to make delivery of certificates on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive certificates.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL] JOHN W SNYDER,
Secretary of the Treasury.

[F. R. Doc. 48-2636; Filed, Mar. 24, 1948; 8:46 a. m.]

United States Coast Guard

[CGFR 48-13]

APPROVAL OF EQUIPMENT; TERMINATION OF APPROVAL OF EQUIPMENT

By virtue of the authority vested in me by R. S. 4405, 4417a, 4418, 4426, 4433, 4491, 49 Stat. 1384, 1544, 54 Stat. 346, 1029, and sec. 5 (e) 55 Stat. 244, as amended (46 U. S. C. 367, 369, 375, 391a, 392, 404, 411, 463a, 489, 1333, 50 U. S. C. 1275) and section 101 of Reorganization Plan No. 3 of 1946 (11 F R. 7875), the following approvals of equipment and termination of approvals of equipment are prescribed:

SECONDARY BOILER FEEDWATER LEVEL INDICATORS

Approval No. 162.025/33/0, Reliance Eye-Hye secondary boiler water gauge, remote boiler water level indicator, "U" tube differential pressure gauge connected to primary water column gauge, model No. E-34, rating 2,000 p. s. i., Dwg. No. B-6209, manufactured by The Reliance Gauge Column Co., 5902 Carnegie Avenue, Cleveland, Ohio.

Approval No. 162.025/34/0, Reliance Eye-Hye secondary boiler water gauge, remote boiler water level indicator, "U" tube differential pressure gauge connected to primary water column gauge, model No. E-35, rating 2,000 p. s. i., Dwg. No. B-6210, manufactured by The Reliance Gauge Column Co., 5902 Carnegie Avenue, Cleveland, Ohio.

Approval No. 162.025/35/0, Reliance Eye-Hye secondary boiler water gauge, remote boiler water level indicator, "U" tube differential pressure gauge connected to primary water column gauge, model No. E-35-0, rating 2,000 p. s. i., Dwg. No. B-6211, manufactured by The Reliance Gauge Column Co., 5902 Carnegie Avenue, Cleveland, Ohio.

BULKHEAD PANELS

Approval No. 164.008/23/1, "Almarine-A," hollow aluminum, asbestos board core bulkhead panel identical to that described in National Bureau of Standards Test Report No. TG3630-2: FP2563, dated 31 October 1947, and modified by Martin-Parry Dwg. No. 44196, Alt. 1, dated 10 December 1947, approved as meeting Class B-15 requirements in a 2⅜ inch thickness when fitted with a ¼ inch asbestos millboard or 3/16 inch J-M Marine Sheathing core with two 0.025 inch asbestos paper inserts, manufactured by Martin-Parry Corporation, York, Pa. This approval modifies Approval No. 164.008/23/0 published in FEDERAL REGISTER dated 12 February 1948 (13 F. R. 636)

Approval No. 164.008/26/0, "Almarine-A-3," hollow aluminum, bulkhead panel identical to that described in National Bureau of Standards Test Report No. TG3630-4: FP2581, dated 13 January 1948, approved as meeting Class B-15 requirements in a 2⅜ inch thickness with two ⅛ inch asbestos millboard inserts; this panel shall not be used in Class A-60 construction without the approval of the Commandant for the specific location; manufactured by Martin-Parry Corporation, York, Pa.

TERMINATION OF APPROVAL OF SECONDARY BOILER FEEDWATER LEVEL INDICATORS

The following approvals are terminated because the items of equipment are no longer being manufactured:

Termination of Approval No. 162.025/1/0, Reliance Eye-Hye secondary boiler water gauge, remote boiler water level indicator, "U" tube differential pressure gauge connected to primary water column gauge, model E-16, rating 1,500 p. s. i., Dwg. No. C-4522-6, manufactured by The Reliance Gauge Column Co., 5902 Carnegie Avenue, Cleveland, Ohio. Approval No. 162.025/1/0 was published in the FEDERAL REGISTER dated 31 July 1947, 12 F. R. 5234, as corrected 8 November 1947, 12 F. R. 7340.

Termination of Approval No. 162.025/27/0, Reliance Eye-Hye secondary boiler water gauge, remote boiler water level indicator, "U" tube differential pressure gauge connected to primary water column gauge, model No. E-14, rating 1,500 p. s. i., Dwg. No. B-5279-1, manufactured by The Reliance Gauge Column Co., 5902 Carnegie Avenue, Cleveland, Ohio. Approval No. 162.025/27/0 was published in the FEDERAL REGISTER dated 8 November 1947, 12 F. R. 7340.

NOTE: When Approval No. 162.025/1/0 was corrected by the approvals published in the FEDERAL REGISTER dated 8 November 1947, the models E-10, E-11, E-12, and E-13 were superseded by the models listed in the correction published 8 November 1947, 12 F. R. 7340. The termination of approvals covering models E-14 and E-16 removes from the active approval lists all the models originally published in the FEDERAL REGISTER 31 July 1947, 12 F. R. 5234 under Approval No. 162.025/1/0.

CONDITIONS OF APPROVAL AND TERMINATION OF APPROVAL

The above approvals of equipment shall be effective for a period of five years from date of publication in the FEDERAL REGISTER unless sooner canceled or suspended by proper authority.

The termination of approval of equipment made by this document shall be made effective upon the thirty-first day after the date of publication of this document in the FEDERAL REGISTER. Notwithstanding this termination of approval on any item of equipment, such equipment manufactured before the effective date of termination of approval may be used so long as it is in good and serviceable condition.

Dated: March 22, 1948.

J. F. FARLEY,
Admiral, U. S. Coast Guard,
Commandant.

[F. R. Doc. 48-2635; Filed, Mar. 24, 1948; 8:46 a. m.]

DEPARTMENT OF THE INTERIOR

Office of the Secretary

ADDITION OF CERTAIN LANDS TO ROCKY BOY'S INDIAN RESERVATION, MONT.

PROCLAMATION

By virtue of authority contained in section 7 of the act of June 18, 1934 (48 Stat. 984), the lands described below, together with any other land that may have been inadvertently omitted from said description, acquired by purchase under the provisions of section 5 of that act, for the use and benefit of the Chippewa, Cree, and other Indians of Montana, are hereby added to and made a part of the Rocky Boy's Indian Reservation, Montana:

T. 29 N., R. 13 E., M. P. M..
Sec. 1: Lots 1, 2, 3, 4, SW¼, S½NW¼, S½NE¼.
Sec. 2: Lots 1, 2, 3, S½NE¼, SE¼NW¼, E½SW¼, SE¼.
Sec. 11: NW¼NE¼, E½NW¼, NE¼SW¼, SE¼.
Sec. 12: NE¼, SE¼, SW¼, E½NW¼, SW¼NW¼.
T. 30 N., R. 13 E., M. P. M..
Sec. 1: Lot 1, SW¼SE¼, E½SE¼.
Sec. 2: NE¼.
Sec. 8: NE¼.
Sec. 11: NE¼, N½NW¼, SE¼NW¼, NE¼SW¼.
Sec. 12: E½E½, SW¼SE¼.
Sec. 13: NE¼, NE¼SW¼, S½SW¼.
Sec. 14: SW¼NE¼, NW¼SW¼, S½S½, NW¼SE¼.
Sec. 15: E½SE¼.
Sec. 21: SW¼NE¼, SE¼NW¼, NE¼SW¼, N½SE¼, SW¼SE¼.
Sec. 22: SW¼SW¼, S½N½, N½S½, SE¼SW¼, N½N½.
Sec. 23: NW¼.
Sec. 25: SE¼SE¼, NE¼SW¼, N½SE¼, SW¼NE¼, SE¼NW¼, E½NE¼, NW¼NE¼, NE¼NW¼.
Sec. 26: SE¼SE¼.
Sec. 27: NE¼NW¼, S½NW¼, SW¼.
Sec. 28: S½SE¼, SW¼NE¼, E½NE¼, N½SE¼.
Sec. 33: E½NE¼, SW¼SW¼, E½SW¼, SE¼, SW¼NE¼.
Sec. 34: W½, NE¼, N½SE¼.
Sec. 35: E½.

All that portion of the NE¼NW¼ of sec. 35, bounded and described as follows, to wit: Beginning at the northeast corner of said forty, and running thence due west along the northerly boundary of said forty to the easterly boundary of the right of way of the Great Northern Railway, thence in a southwesterly direction along said right of way to the northerly boundary of Butte Street, Box Elder, thence due east along the northerly boundary of Butte Street 722.4 feet more or less to the easterly boundary of 4th street, thence due south along the easterly boundary of 4th street 360 feet more or less to the southern boundary of said forty, thence due east along said southern boundary line 360 feet to the southeastern corner of said forty, thence due north 80 rods to the point or place of beginning.

Also, the NW¼SW¼, NE¼SW¼ of sec. 35, excepting and reserving therefrom a strip of land 66 feet wide, having its southern boundary the southerly line of the said NE¼SW¼, NW¼SW¼, and extending along the full length of the NE¼SW¼ southern line and 429 feet along the southern line of the NW¼SW¼ in a westerly direction from the eastern boundary of said NW¼SW¼, also excepting from the said NW¼SW¼ a small triangular piece occupied by Great Northern Railway Company.

Also the SW¼SW¼ of sec. 35, excepting and reserving therefrom a strip of land 429 feet in width and having for its easterly boundary the easterly line of said SW¼SW¼, extending the entire length of said SW¼SW¼, and containing about 13 acres, together with an undivided two-thirds interest in and to the water right appurtenant to the said SW¼ of said section, which water right is a one-fourth right in the Sailor Company ditch, and all said lands being in Township 30 N., Range 13 E. M. M., containing in all 126.68 acres, more or less.
Sec. 36: NW¼SW¼, E½SW¼, SW¼SE¼, NE¼, SW¼SW¼, N½SE¼, SE¼SE¼, NW¼.
T. 28 N., R. 14 E., M. P. M..
Sec. 1: Lots 1, 2, 3, SW¼NE¼, NW¼SE¼.
Sec. 2: Lots 2, 3, 4, SW¼NE¼, S½NW¼, SW¼.
Sec. 3: Lot 1, SE¼NE¼, S½NW¼, S½, SW¼NE¼, Lots 2, 3, 4.
Sec. 4: SE¼NE¼, SE¼, Lot 1.
Sec. 10: N½N½, SE¼NE¼.
Sec. 11: NW¼NW¼.
T. 29 N., R. 14 E., M. P. M..
Sec. 1: Lots 5, 6, 9, 10.
Sec. 2: Lots 1, 2, 3, 4, S½N½, NE¼SE¼.
Sec. 3: Lots 1, 2, 3, 4, S½N½, S½.
Sec. 4: Lots 1, 2, 3, 4, S½NE¼, SE¼, S½NW¼.
Sec. 5: Lots 1, 2, 3, 4, S½N½.
Sec. 6: Lots 1, 2, 3, 4, 5, 6, 7, SE¼NW¼, SW¼NE¼, SE¼, E½SW¼, SE¼NE¼.
Sec. 7: Lots 1, 2, E½NW¼, NE¼.
Sec. 8: SE¼SE¼, NE¼SE¼.
Sec. 9: S½SW¼, SW¼SE¼, NE¼, SE¼NW¼, NW¼SW¼, W½NW¼, NE¼NW¼, 27.7 acres in the NE¼SW¼, 24.7 acres in the NW¼SE¼, 34.4 acres in the SE¼SE¼ (being those portions of said three tracts lying south of the Box Elder-Bear Paw Mountain County Road); 12.3 acres in the NE¼SW¼, 15.3 acres in the NW¼SE¼, 37.7 acres in the NE¼SE¼, 5.6 acres in the SE¼SE¼ (being those portions of said four tracts, lying north of the Box Elder-Bear Paw Mountain County Road); 2.3 acres in the NE¼SE¼ (being that portion of said tract lying south of the Box Elder-Bear Paw Mountain County Road); less 1⅓ acres in the SE corner of SW¼NW¼.
Sec. 10: N½, SE¼, E½SW¼, NW¼, SW¼; 83.6 acres in the SW¼SW¼ (being that portion of said tract lying north of the Box Elder-Bear Paw Mountains County Road); 0.4 acres in the SW¼SW¼ (being

that portion of said tract lying south of the Box Elder-Bear Paw Mountains County Road).
Sec. 11. S½, S½NE¼, E½NW¼, NW¼NW¼, SW¼NW¼, N½NE¼.
Sec. 12: Lots 2, 3, 6, 7, W½SW¼, SW¼NW¼.
Sec. 13: Lots 3, 4, 5, 6, 11, 12, 13, 14, 15, 16.
Sec. 14: All.
Sec. 15: SW¼NW¼, NE¼, NE¼NW¼, 34.8 acres in the NW¼NW¼, 22.8 acres in the SE¼NW¼ (being those portions of said two tracts, lying south of the Box Elder-Bear Paw Mountains County Road) 5.2 acres in the NW¼NW¼, 17.2 acres in the SE¼NW¼ (being those portions of said two tracts lying north of the Box Elder-Bear Paw Mountains County Road).
Sec. 17: SE¼NE¼, NE¼NE¼, NW¼SE¼, SW¼NE¼, SE¼NW¼, N½SW¼.
Sec. 18: Lots 3, 4, E½SW¼, N½SE¼, SW¼SE¼.
Sec. 19: Lots 3, 4, NE¼SW¼, SE¼NW¼, SE¼.
Sec. 20: SW¼, S½NW¼.
Sec. 21. N½NW¼, SE¼NW¼, NE¼SW¼, SE¼SE¼.
Sec. 22: SW¼SW¼.
Sec. 23: NE¼, E½NW¼, N½S½.
Sec. 24: Lots 2, 6, NW¼, N½SW¼.
Sec. 25: Lots 3, 4, 5, 6, NW¼SE¼.
Sec. 27 NE¼NW¼, NW¼NE¼, SW¼SW¼.
Sec. 28: SE¼SE¼.
Sec. 29: NW¼, SW¼NE¼, NE¼SW¼, NW¼SE¼.
Sec. 30: NE¼NE¼.
Sec. 31. S½SE¼, NE¼SE¼, SE¼SW¼.
Sec. 32: NW¼SE¼, W½, NE¼, NE¼SE¼, S½SE¼.
Sec. 33: S½NW¼, NW¼SW¼, S½SW¼, NE¼SW¼, SW¼NE¼, W½SE¼.
Sec. 34: N½N½, SE¼, E½SW¼.
Sec. 35: SW¼, W½SE¼, SE¼SE¼.
Sec. 36: E½.

T. 30 N., R. 14 E., M. P. M..
Sec. 1. Lots 5 to 16 inclusive, W½SW¼, E½SW¼, SE¼.
Sec. 2: Lots 11, 13, 14, 16, 17, 18, 21.
Sec. 3: Lots 2, 3, 4, 5, 6, 7, 10, 11, SW¼NE¼, NW¼SE¼, S½NW¼.
Sec. 4: Lots 1, 2, 3, SE¼NE¼, SE¼, SW¼NE¼, SE¼NW¼, NW¼SW¼.
Sec. 5: Lot 2, W½.
Sec. 6: All.
Sec. 7 All.
Sec. 8: W½NW¼.
Sec. 9: NE¼, S½NW¼, NW¼SW¼, SW¼SW¼, E½SW¼, W½SE¼.
Sec. 10: SW¼SE¼, W½NW¼, SE¼NW¼, SW¼NE¼.
Sec. 11. SE¼, NE¼, Lot 8.
Sec. 12: W½SW¼, W½NW¼, SW¼NE¼, SE¼NW¼, E½SW¼, N½NE¼, NE¼NW¼, SE¼NE¼, N½SE¼, SW¼SE¼, SE¼SE¼.
Sec. 13: SE¼NE¼, SE¼, E½SW¼, SW¼SW¼, N½NE¼, SW¼NE¼, NW¼, NW¼SW¼.
Sec. 14: Lots 1, 4, 5, 7, 8, NW¼NW¼, SW¼NE¼, W½SE¼, SE¼SE¼, N½NE¼ SE¼NE¼, NE¼SE¼.
Sec. 15: N½NE¼.
Sec. 17: NE¼, SE¼, N½SW¼.
Sec. 18: W½NE¼, NW¼.
Sec. 22: W½SW¼, SE¼SW¼, SW¼SE¼.
Sec. 23: Lots 1, 2, 3, 4, 5, W½NW¼, NW¼SW¼, SE¼SW¼, SE¼SE¼, NE¼SE¼, E½NE¼.
Sec. 24: N½NE¼, SW¼NE¼, W½SE¼, SW¼SW¼, E½NW¼, E½SW¼, NW¼SW¼, W½NW¼.
Sec. 25: S½, NE¼, N½NW¼.
Sec. 26: Lots 1, 2, 3, 6, 7, NE¼NW¼, W½SE¼, E½NW¼, E½SW¼, SW¼SW¼.
Sec. 27: S½, NE¼, S½NW¼.
Sec. 28: SE¼, S½NE¼.
Sec. 29: N½.
Sec. 30: Lots 3, 4, E½SW¼, SE¼.
Sec. 31. Lot 1, NE¼NW¼, N½NE¼, S½NE¼, SE¼NW¼, N½SE¼.
Sec. 35: N½NW¼.

T. 31 N., R. 14 E., M. P. M..
Sec. 16: E½SW¼, W½SE¼.
Sec. 20: E½SE¼, NE¼SW¼, W½SE¼, N½, W½SW¼.
Sec. 21. S½.
Sec. 27: Lots 1, 2, 5, 6, W½NW¼.
Sec. 28: E½, SW¼.
Sec. 29: E½NE¼, SW¼NE¼, W½NW¼, W½SE¼, SW¼, NW¼NE¼, NE¼NW¼, E½SE¼, SE¼NW¼.
Sec. 30: NE¼.
Sec. 32: Lots 3, 4, 5, 6, W½NE¼, NW¼, E½NE¼, NE¼SE¼.
Sec. 33: Lots 1 to 12 inclusive, NW¼, NE¼.
All that portion of the Northeast Quarter (NE¼) of Section Thirty-three (33), in Township Thirty-one (31) North of Range Fourteen (14), East of the Montana Principal Meridian, lying south and east of the new public road (now Montana Highway No. 29) right of way across said land, said portion of said NE¼ being more particularly described by metes and bounds as follows:
Beginning at the quarter corner on the east line of Section Thirty-three (33), Township Thirty-one (31), North of Range Fourteen (14), East of the Montana Meridian, and running thence north 0°03' west 1658.69 feet, thence south 33°46' west 1995.3 feet, thence east 1110.42 feet to the point of beginning, and containing 21.12 acres, more or less. Subject to all rights of way now of record in the office of the County Clerk and Recorder of Hill County, Montana.
Sec. 34: Lots 3 to 15 inclusive, E½NW¼, SW¼NW¼, NW¼NW¼.
Sec. 35: SE¼SE¼, SW¼.

T. 30 N., R. 15 E., M. P. M..
Sec 7: N½, SE¼, SW¼.
Sec. 17: SW¼, E½.
Sec. 18: Lots 3, 4, NE¼SW¼, W½SE¼, SE¼SW¼, SE¼SE¼, N½, NE¼SE¼.
Sec. 19: Lots 1, 2, 3, 4, SE¼, E½NW¼, NE¼, NE¼SW¼, SE¼SW¼.
Sec. 20: SE¼SW¼, SW¼SE¼, SW¼SW¼, NW¼, N½S½, SE¼SE¼, NE¼.
Sec. 21. SW¼SW¼, W½NW¼, NW¼SW¼.
Sec. 23: N½SW¼, N½SE¼.
Sec. 24: W½SE¼.
Sec. 25: All.
Sec. 26: NE¼NE¼.
Sec. 28: W½W½.
Sec. 29: E½NW¼, SW¼, W½NW¼, NE¼, SE¼.
Sec. 30: Lots 1, 2, 3, 4, E½E½, E½NW¼, W½NE¼, W½SE¼, E½SW¼.
Sec. 31. Lots 1, 2, 3, 4, W½NE¼, NE¼NW¼, SE¼SW¼, SE¼NW¼, N½SE¼, E½NE¼, NE¼SW¼.
Sec. 32: N½.
Sec. 33: SW¼, SE¼NE¼, SE¼, NW¼.
Sec. 34: S½.
Sec. 35: S½.

T. 29 N., R. 16 E., M. P. M.:
Sec. 5: S½SW¼.
Sec. 6: Lots 2, 3, 4, (Sometimes designated NW¼NE¼, N½NW¼), SW¼NE¼, S½NW¼, SE¼SE¼, W½SE¼, SW¼.
Sec. 7: NE¼, E½NW¼, NW¼NW¼, N½SE¼, N½NE¼SW¼, SW¼NW¼, N½NW¼SW¼.
Sec. 8: W½NE¼, NW¼, SE¼, E½SW¼, NW¼SW¼.

containing in all approximately 45,523 acres.

WILLIAM E. WARNE,
Assistant Secretary of the Interior.

NOVEMBER 26, 1947.

[F. R. Doc. 48-2629; Filed, Mar. 24, 1948; 8:45 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 8275]

BRITISH CARIBBEAN AIRWAYS, LTD.

NOTICE OF HEARING

In the matter of the application of British Caribbean Airways, Ltd., under section 402 of the Civil Aeronautics Act of 1938, as amended, for a permanent (or temporary) foreign air carrier permit authorizing scheduled air transportation of persons, property, and mail between Kingston (Palisades) Jamaica, and Miami, Florida.

Notice is hereby given pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 402 and 1001 of said act, that a hearing in the above-entitled matter is assigned to be held on March 30; 1948, at 10:00 a. m. (eastern standard time) in Room 131-133, Wing C, Temporary Building 5, south of Constitution Avenue between 16th and 17th Streets NW., Washington, D. C., before Examiner Lawrence J. Kosters.

Without limiting the scope of the issues presented by said application, particular attention will be directed to the following matters and questions:

1. Whether the proposed transportation will be in the public interest, as defined in section 2 of the Civil Aeronautics Act of 1938, as amended.

2. Whether the applicant is fit, willing, and able to perform the proposed transportation and to conform to the provisions of the act and the rules, regulations, and requirements of the Board thereunder.

3. Whether the authorization of the proposed transportation is consistent with any obligation assumed by the United States in any treaty, convention or agreement in force between the United States and the United Kingdom of Great Britain and Northern Ireland.

Notice is further given that any person desiring to be heard in this proceeding must file with the Board, on or before March 30, 1948, a statement setting forth the issues of fact or law raised by said application which he desires to controvert.

For further details of the service proposed and authorization requested, interested persons are referred to the application on file with the Civil Aeronautics Board.

Dated at Washington, D. C., March 19, 1948.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 48-2655; Filed, Mar. 24, 1948; 8:50 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[Docket No. 7876]

ROCHESTER BROADCASTING CO.

ORDER CONTINUING HEARING

In re application of Rochester Broadcasting Company, Rochester, Minnesota, Docket No. 7876, File No. BP-5080; for construction permit.

Whereas, the above-entitled application of Rochester Broadcasting Company, Rochester, Minnesota, is scheduled to be heard on March 16, 1948, at Washington, D. C., and

Whereas, there is pending a petition for reconsideration and grant without hearing filed December 22, 1947, by the said applicant;

It is ordered, This 12th day of March 1948, on the Commission's own motion, that the said hearing on the above-entitled application of Rochester Broadcasting Company be, and it is hereby, continued to 10:00 a. m., Thursday, April 1, 1948, at Washington, D. C.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2646; Filed, Mar. 24, 1948; 8:48 a. m.]

[Docket No. 8117]

LIVE OAK BROADCASTING CO.

ORDER CONTINUING HEARING

In re application of John A. Boling, d/b as Live Oak Broadcasting Company, Live Oak, Florida, Docket No. 8117, File No. BP-5254; for construction permit.

The Commission having under consideration a petition filed March 5, 1948, by John A. Boling, d/b as Live Oak Broadcasting Company, Live Oak, Florida, requesting a continuance of not less than sixty days on his above-entitled application for construction permit, now scheduled for March 26, 1948, at Washington, D. C.

It is ordered, This 12th day of March 1948, that the petition be, and it is hereby, granted; and that the said hearing on the above-entitled application be, and it is hereby, continued to 10:00 a. m., Wednesday, May 26, 1948, at Washington, D. C.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2645; Filed, Mar. 24, 1948; 8:48 a. m.]

[Docket Nos. 8138, 8139]

DR. FRANCISCO A. MARQUEZ AND JACINTO SUGRANES

ORDER CONTINUING HEARING

In re applications of Dr. Francisco A. Marquez, Aguadilla, Puerto Rico, Docket No. 8138, File No. BP-5615; Jacinto Sugranes, Ponce, Puerto Rico, Docket No. 8139, File No. BP-5725; for construction permits.

The Commission having under consideration a petition filed March 3, 1948, by Dr. Francisco A. Marquez, Aguadillo, Puerto Rico, requesting that the hearing now scheduled for March 17, 1948, at Washington, D. C., on his above-entitled application and the above-entitled application of Jacinto Sugranes, Ponce, Puerto Rico, be continued to April 10, 1948;

It appearing, counsel for the above-entitled applicants have agreed to a continuance of the said hearing to March 30, 1948;

It is ordered, This 12th day of March 1948, that the petition be, and it is hereby, granted; but that the hearing be, and it is hereby, continued to 10:00 a. m., Tuesday, March 30, 1948.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2643; Filed, Mar. 24, 1948; 8:48 a. m.]

[Docket No. 8374]

KXRO, INC.

ORDER CONTINUING HEARING

In re application of KXRO, Incorporated (KXRO) Aberdeen, Washington, Docket No. 8374, File No. BP-5568; for construction permit.

Whereas, the above-entitled application of KXRO, Incorporated (KXRO), Aberdeen, Washington, is scheduled to be heard on March 16, 1948, at Washington, D. C., and

Whereas, there is pending a petition for reconsideration and grant without hearing filed June 24, 1947, by the said applicant;

It is ordered, This 12th day of March 1948, on the Commission's own motion, that the said hearing on the above-entitled application of KXRO, Incorporated (KXRO) be, and it is hereby, continued to 10:00 a. m., Wednesday, March 31, 1948.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2647; Filed, Mar. 24, 1948; 8:49 a. m.]

[Docket Nos. 8179, 8180]

BLACKHAWK BROADCASTING CO. AND WTAX, INC.

ORDER CONTINUING HEARING

In re applications of Blackhawk Broadcasting Company, Sterling, Illinois, Docket No. 8179, File No. BP-5409; WTAX, Incorporated (WTAX), Springfield, Illinois, Docket No. 8180, File No. BP-5588; for construction permits.

Whereas, the above-entitled applications of Blackhawk Broadcasting Company, Sterling, Illinois, and WTAX, Incorporated (WTAX), Springfield, Illinois, are scheduled to be heard in a consolidated proceeding at Washington, D. C. on March 15, 1948; and

Whereas, there are pending before the Commission petitions filed September 10, 1947, by each of the said applicants requesting severance, reconsideration and grant without hearing of the respective above-entitled applications;

It is ordered, This 12th day of March 1948, that the said hearing be, and it is hereby, continued to 10:00 a. m., Wednesday, March 31, 1948, at Washington, D. C.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2648; Filed, Mar. 24, 1948; 8:49 a. m.]

[Docket No. 8381]

GILA BROADCASTING CO.

ORDER DESIGNATING APPLICATION FOR HEARING ON STATED ISSUES

In re application of Gila Broadcasting Company, Winslow, Arizona, Docket No. 8381, File No. BP-5406; for construction permit.

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 18th day of March 1948;

The Commission having under consideration the above-entitled application requesting a construction permit for a new standard broadcast station to operate on 1010 kc, with 1 kw power, unlimited time, using a directional antenna at Winslow, Arizona;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application be, and it is hereby, designated for hearing at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial, and other qualifications of the applicant corporation, its officers, directors and stockholders to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of the proposed station and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with any existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference, as defined under the North American Regional Broadcasting Agreement, with a recently notified proposed station at Nogales, Sonora, Mexico, to operate on the frequency 1010 kc, or with any other foreign station, and the nature and extent of such interference.

6. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the

availability of other broadcast service to such areas and populations.

7. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2651; Filed, Mar. 24, 1948; 8:49 a. m.]

[Docket Nos. 8499, 8541]

ORANGE EMPIRE BROADCASTING CO. AND REDLANDS BROADCASTING CO.

ORDER DESIGNATING PLACE OF HEARING

In re applications of C. M. Brown, Edward I. Hoffman, E. Allen Nutter, William R. Quinn, Edward J. Roberts, Louis P Scherer, and James B. Stone, a partnership, d/b as Orange Empire Broadcasting Company, Redlands, California, Docket No. 8541, File No. BP-6322; Edward Iannelli and John C. Mead, a partnership, d/b as Redlands Broadcasting Company, Redlands, California, Docket No. 8499, File No. BP-6099; for construction permits.

The Commission having under consideration a petition filed March 3, 1948, by Orange Empire Broadcasting Company, Redlands, California, requesting that the Commission designate Redlands, California, rather than Washington, D. C., as the place of hearing on its above-entitled application for construction permits;

It appearing, that the consolidated proceeding is presently scheduled to be heard on May 10, 1948;

It is ordered, This 12th day of March 1948, that the petition be, and it is hereby, granted; and that the place of hearing be, and it is hereby, designated as Redlands, California, in lieu of Washington, D. C.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2649; Filed, Mar. 24, 1948; 8:49 a. m.]

[Docket No. 8638, 8842]

WINCHESTER BROADCASTING CORP. AND RICHARD FIELD LEWIS, JR. (WINC)

ORDER DESIGNATING APPLICATIONS FOR CONSOLIDATED HEARING ON STATED ISSUES

In re applications of Winchester Broadcasting Corporation, Winchester, Virginia, Docket No. 8638, File No. BP-6187; Richard Field Lewis, Jr. (WINC), Winchester, Virginia, Docket No. 8842, File No. BP-6242; for construction permits.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 18th day of March 1948;

The Commission having under consideration the above-entitled application of Richard Field Lewis, Jr., for construction permit to change frequency and power of Station WINC, Winchester, Virginia, from 1400 kc, 250 w, unlimited time to 950 kc, 500 w, 1 kw-LS, using a directional antenna at night, unlimited time; and

It appearing, that the Commission on February 20, 1948, designated for hearing the application of Winchester Broadcasting Corporation (File No. BP-6187) requesting construction permit for a new standard broadcast station to operate on 1270 kc, 1 kw, daytime only, at Winchester, Virginia, said designation being predicated in part on charges made against Winchester Broadcasting Corporation by the aforesaid Lewis;

It is ordered, That, pursuant to section 309 (a) of the Communications Act of 1934, as amended, the said application of Richard Field Lewis, be, and it is hereby, designated for hearing in a consolidated proceeding with the aforesaid application of Winchester Broadcasting Corporation, at a time and place to be designated by subsequent order of the Commission, upon the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant Richard Field Lewis, Jr., to construct and operate Station WINC as proposed and more specifically to determine the truth or falsity of the above charges made against the aforesaid Winchester Broadcasting Corporation by the said Lewis and of the countercharges against Lewis by the said Winchester Broadcasting Corporation.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of Station WINC as proposed and the character of other broadcast service available to those areas and populations.

3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of Station WINC as proposed would involve objectionable interference with any existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

5. To determine whether the operation of Station WINC as proposed would involve objectionable interference with the services proposed in any pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.

6. To determine whether the installation and operation of Station WINC as proposed would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations, with particular reference to the relative percentage of the population residing in the area between the normally protected and the interference-free contours, and the population in the actual primary service area.

7. To determine if either or both of the applications in this consolidated proceeding should be granted.

It is further ordered, That the Commission's order of February 20, 1948, designating the application of Winchester Broadcasting Corporation for hearing be, and it is hereby, amended to include the application of Richard Field Lewis, Jr., and to add Issue 7, supra.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2650; Filed, Mar. 24, 1948; 8:49 a. m.]

[Docket Nos. 8679, 8680]

LOUIS G. BALTIMORE AND WYOMING VALLEY BROADCASTING CO.

ORDER CONTINUING HEARING

In re applications of Louis G. Baltimore, Wilkes-Barre, Pennsylvania, Docket No. 8679; File No. BPCT-134; Wyoming Valley Broadcasting Company, Wilkes-Barre, Pennsylvania, Docket No. 8680; File No. BPCT-231, for construction permits.

The Commission having under consideration a petition filed March 9, 1948, by Wyoming Valley Broadcasting Company, Wilkes-Barre, Pennsylvania, requesting that the consolidated hearing on the above-entitled applications be continued from March 16, 1948, to a date not later than March 31, 1948;

It appearing, that a continuance to April 1, 1948, would better serve the convenience of the Commission than would a continuance to a date not later than March 31, 1948;

It is ordered, This 12th day of March 1948, that the petition be, and it is hereby, granted; but that the said hearing on the above-entitled applications be, and it is hereby, continued to 10:00 a. m., Thursday, April 1, 1948, at Wilkes-Barre, Pennsylvania.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 48-2644; Filed, Mar. 24, 1948; 8:48 a. m.]

WODAAM CORP.

PUBLIC NOTICE CONCERNING THE PROPOSED TRANSFER OF CONTROL [1]

The Commission hereby gives notice that on February 25, 1948 there was filed with it an application (BTC-619) for its consent under section 310 (b) of the Communications Act to the proposed transfer of control of Wodaam Corporation, licensee of WOV New York City from Arde Bulova and Harry D. Henshel to General Broadcasting Corporation, 70 Pine St., Rm. 915, New York City. The proposal to transfer control arises out of a contract of February 6, 1948 pursuant to which Bulova and Henshel would sell to General Broadcasting Corporation all of their stockholdings in Wodaam Corporation consisting of 800 shares of Class

[1] Section 1.321, Part 1, Rules of Practice and Procedure.

B stock and 100 shares of Class A stock. The consideration therefor would be $200,000 subject to certain adjustments provided in the contract; the transfer by Richard E. O'Dea to Messrs. Bulova and Henshel of all of his stockholdings in Greater New York Broadcasting Corporation, Station WNEW consisting of 1,000 shares of common stock; the discontinuance of certain actions by O'Dea against Bulova, Henshel and others in the New York State and United States courts; and the furnishing by O'Dea of certain releases concerning obligations, claims and agreements referred to in the application and associated papers as well as delivery by O'Dea of an instrument in which said O'Dea, Charles B. McGroddy, Jr., their heirs and successors agree not to prosecute certain described suits. Further information as to the arrangements may be found with the application and associated papers which are on file at the offices of the Commission in Washington, D. C.

Pursuant to § 1.321 which sets out the procedure to be followed in such cases including the requirement for public notice concerning the filing of the application, the Commission was advised by applicant on March 15, 1948 that starting on March 17, 1948 notice of the filing of the application would be inserted in The New York Times, a newspaper of general circulation at New York City in conformity with the above section.

In accordance with the procedure set out in said section, no action will be had upon the application for a period of 60 days from March 17, 1948 within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions as set forth in the above described contract.

(Sec. 310 (b), 48 Stat. 1086; 47 U. S. C. 310 (b))

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 48-2652; Filed, Mar. 24, 1948; 8:49 a. m.]

CONTRA COSTA BROADCASTING CO. INC.

PUBLIC NOTICE CONCERNING THE PROPOSED TRANSFER OF CONTROL [1]

The Commission hereby gives notice that on March 16, 1948 there was filed with it an application (BTC-626) for its consent under section 310 (b) of the Communications Act to the proposed transfer of control of Contra Costa Broadcasting Company, permittee of FM station KRCC, Richmond, California from John F Galvin, Jr. to Leo E. Owens. The proposal to transfer control arises out of a contract of February 19, 1948 pursuant to which John F. Galvin, Jr. would sell to Leo E. Owens all of his 208 shares of the $100 par value common voting stock of the licensee for a total consideration of $15,000. Of this amount $3,000 is to be paid in cash upon delivery of the stock and $3,000 the first of March of each year from 1949 to 1952 inclusive. Further information as to the arrangements may be found with the application and associated papers which are on file at the offices of the Commission in Washington, D. C.

Pursuant to § 1.321 which sets out the procedure to be followed in such cases including the requirement for public notice concerning the filing of the application, the Commission was advised by applicant on March 16, 1948 that starting on March 18, 1948 notice of the filing of the application would be inserted in the Richmond Independent, a newspaper of general circulation at Richmond, California in conformity with the above section.

In accordance with the procedure set out in said section, no action will be had upon the application for a period of 60 days from March 18, 1948 within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions as set forth in the above described contract.

(Sec. 310 (b) 48 Stat. 1086; 47 U. S. C. 310 (b))

FEDERAL COMMUNICATIONS COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 48-2653; Filed, Mar. 24, 1948; 8:50 a. m.]

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[1] Section 1.321, Part 1, Rules of Practice and Procedure.

FEDERAL POWER COMMISSION

[Docket No. G-1009]

SOUTHERN NATURAL GAS CO.

NOTICE OF APPLICATION

MARCH 19, 1948.

Notice is hereby given that on March 8, 1948, Southern Natural Gas Company (applicant) a Delaware corporation, having its principal place of business at Birmingham, Alabama, filed an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, for the construction and operation of metering equipment, together with a tap line of approximately 50 feet of not more than 8-inch pipe, at the point where applicant's Logansport line crosses the pipeline of Texas Eastern Transmission Corporation (Texas Eastern) near the Town of Lucky, Bienville Parish, Louisiana, for the sale and delivery of natural gas to Texas Eastern.

Applicant states that the quantities of natural gas which it will be obligated to take from the Logansport and Spider gas fields may exceed the quantity which applicant desires to introduce into its system from such fields. Applicant recites that it desires to sell such excess gas to Texas Eastern. The letter agreement between applicant and Texas Eastern, dated February 2, 1948, provides for the sale of quantities of gas up to 20,000 Mcf per day, without, however, any obligation on the part of the seller to deliver or buyer to take any specified quantity of gas. The agreement is to continue in force until May 1, 1948, and thereafter for 30-day periods unless rescinded by either party on 30 days' written notice.

Applicant estimates the total over-all cost of the proposed facilities is $15,000, which will be financed from applicant's current funds.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of § 1.37 of the Commission's rules of practice and procedure (18 CFR 1.37) and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application of Southern Natural Gas Company is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of § 1.8 or § 1.10, whichever is applicable, of the rules of practice and procedure (18 CFR 1.8 and 1.10)

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-2623; Filed, Mar. 24, 1948; 8:45 a. m.]

[Docket No. G-1021]

NORTHERN NATURAL GAS CO.

ORDER INSTITUTING INVESTIGATION AND FIXING DATE OF HEARING

It appearing to the Commission that:

(a) Northern Natural Gas Company, hereinafter referred to as Northern Natural, is a natural-gas company under the Natural Gas Act engaged in the transportation and sale of natural gas subject to the jurisdiction of the Commission to customers in the States of Kansas, Nebraska, Iowa, South Dakota and Minnesota.

(b) On March 8, 1948, Northern Natural filed with the Commission First Revised Sheets Nos. 9 and 9a and Original Sheet No. 9b amending its filed rate schedules, FPC Gas Schedules Volume No. 2, proposing to change the present effective classifications, services, rules, regulations and practices as set forth in paragraph 10 of Rate Schedule G-1 of the said Gas Schedules.

(c) Northern Natural has advised the Commission that it has served copies of the proposed tariff provisions upon each of its gas distributing customers.

(d) Protests have been filed with the Commission by certain interested parties concerning the said proposed changes, alleging such changes may adversely affect service to consumers of the distribution companies served by Northern Natural.

The Commission finds that: It is appropriate and desirable that a hearing be held for the purpose of determining:

(1) The probable effect of the said proposed First Revised Sheets Nos. 9 and 9a and Original Sheet No. 9b, referred to in paragraph (b) above, on service to ultimate consumers; and

(2) Whether or to what extent such provisions or any provisions affected thereby should be modified.

The Commission orders that:

(A) A public hearing be held commencing on March 30, 1948, at 10:00 a. m. (c. s. t.) in the North Court Room, Third Floor, Post Office Building, Omaha, Nebraska, for the purpose of determining:

(1) The effect of the rate schedules filed on March 8, 1948, referred to in paragraph (b) above on service to ultimate consumers; and

(2) Whether or to what extent such provisions or any provisions affected thereby should be modified.

(B) The Presiding Examiner be and he hereby is empowered to allow participation by those parties who shall demonstrate that they are or may be affected by the rate schedules filed on March 8, 1948. Such parties and State commissions may participate without the necessity of thereafter filing a formal notice or petition to intervene.

Date of issuance: March 19, 1948.

By the Commission.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 48-2628; Filed, Mar. 24, 1948; 8:45 a. m.]

[Docket No. G-1022]

UNITED GAS PIPE LINE CO.

ORDER SUSPENDING RATE SCHEDULE

MARCH 19, 1948.

It appearing to the Commission that:

(a) United Gas Pipe Line Company, hereinafter sometimes referred to as United, filed on February 27, 1948, with the Commission an agreement entered into on February 19, 1948, with Mississippi River Fuel Corporation, an affiliate hereinafter sometimes referred to as Mississippi, which agreement has been designated by the Commission as United's Supplement No. 13 to Rate Schedules FPC Nos. 9, 10 and 11, and, unless suspended, will become effective on March 29, 1948.

(b) The aforesaid supplement sets forth rates which if applied to estimated sales to Mississippi during the twelve-month period ending April 30, 1949, would result in increased charges of approximately $430,000, or approximately 27 per cent, over those presently in effect for natural gas delivered and sold by United to Mississippi for resale, and the rates and charges are greater than those made, demanded and collected from other natural gas companies for the delivery and sale of natural gas in the same territory. In addition, the said supplement sets forth provisions for subsequent changes and adjustments in the rates and charges relating to field prices, taxes, various costs and sources of supply, all without notice and filing as required by section 4 (d) of the Natural Gas Act and § 154.3 (c) of the Commission's regulations thereunder. Further, the said supplement sets forth provisions for subsequent changes and adjustments in the rates and charges relating to the heating value content of the gas delivered, and such adjustments are dependent upon rate schedules and sales agreements of Mississippi as to similar adjustments.

(c) United has not furnished to the Commission with the aforesaid filing information which would support or justify the proposed increase in the said rates and charges nor has it submitted all of the data as required by § 154.3 (c) (6) of the Commission's regulations under the Natural Gas Act relating to the increased rates and charges.

(d) United has been and is now a natural gas company, subject to the jurisdiction of the Commission under the Natural Gas Act, engaged in the transportation of natural gas in the States of Texas, Mississippi, Louisiana, Alabama and Florida and in the sale in interstate commerce of natural gas so transported to various purchasers for resale for ultimate public consumption for domestic, commercial, industrial and other uses. United sells natural gas for resale to various natural gas companies, including Mississippi, in the Monroe Gas Field in the State of Louisiana. Mississippi transports and sells such natural gas, along with other purchased gas, in the States of Arkansas, Missouri and Illinois.

(e) The rates, charges, classifications, rules, regulations, practices and contract requirements to be made, demanded, collected and imposed as set forth in the aforesaid Supplement No. 13 may be unjust, unreasonable, unduly discriminatory and prejudicial.

(f) The aforesaid provisions relating to subsequent changes and adjustments, referred to in paragraph (b) above, may be unlawful and contrary to the provisions of section 4 (d) of the Natural Gas Act and § 154.3 (c) of the Commission's regulations thereunder.

The Commission finds that: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed rates, charges, and classifications as set forth in the aforesaid Supplement No. 13, referred to in paragraph (a) and that said Supplement should be suspended and use deferred pending hearing and decision thereon.

The Commission orders that:

(A) A public hearing to be held on a date to be hereafter fixed by the Commission in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue, N. W., Washington, D. C., concerning the lawfulness of the rates, charges, and classifications subject to the jurisdiction of the Commission as set forth in the aforesaid designated Supplement No. 13, referred to in paragraph (a) above, filed by United Gas Pipe Line Company.

(B) Pending such hearing and decision thereon, Supplement No. 13, referred to in paragraph (a) above, filed by United Gas Pipe Line Company, be and it hereby is suspended and use deferred of such rates, charges, and classifications until August 30, 1948, or until such time thereafter as said Supplement shall be made effective in the manner prescribed by the Natural Gas Act.

(C) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure.

Date of issuance: March 22, 1948.

By the Commission.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 48-2638; Filed, Mar. 24, 1948; 8:47 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 70-1751]

ARKANSAS POWER & LIGHT CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its office in the city of Washington, D. C. on the 18th day of March A. D. 1948.

Arkansas Power & Light Company ("Arkansas"), a utility subsidiary of Electric Power & Light Corporation, a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, has filed an application-declaration pursuant to the Public Utility Holding Company Act of 1935, and has designated sections 9 (a) and 10 of the act as applicable to the proposed transactions, which are summarized as follows:

Arkansas proposes to cause to be incorporated a new corporation, to be known as Lake Catherine Corporation ("Lake Catherine"), which will have an initial capitalization of 100,000 shares of common stock without nominal or par value, but with an aggregate stated value of $1,000,000. Arkansas proposes to subscribe to the entire initial issue and to pay therefor a cash consideration of $1,000,000.

Lake Catherine will acquire from War Assets Administration ("WAA"), for a cash consideration of $925,000, an incomplete steam electric generating plant at Jones Mills, Arkansas, pursuant to an offer made by Arkansas and accepted by WAA. The purchase of the property is subject to the condition that Arkansas shall expeditiously complete construction of the steam generating plant by installing therein not less than 80,000 kilowatts of generating capacity, and shall sell and deliver power up to that capacity to the operator of certain pot lines in the aluminum reduction plant at Jones Mills.

Reynolds Metals Company ("Reynolds") presently operates a portion of facilities at the Jones Mills aluminum plant, and is negotiating with WAA for a lease of two additional pot lines, which negotiations, it is stated, have not been concluded.

Arkansas has entered into a contract with Reynolds to supply power to the additional pot lines, and to complete the generating plant upon its acquisition by Arkansas and the leasing by Reynolds of the pot lines. The contract entered into between Arkansas and Reynolds has

been approved by the Public Service Commission of the State of Arkansas. In approving said contract, that Commission conditioned its order by requiring that Arkansas keep its books of account in such manner that all revenue, expense, and investment pertaining to the contract between Reynolds and Arkansas can be readily ascertained.

The application-declaration states that definitive arrangements for ultimate ownership and means of financing the generating plant have not been developed, but that Arkansas expects to complete its plans in those respects within one year after acquisition of said plant by Lake Catherine. It is further stated that within that period Arkansas will apply for authority to liquidate Lake Catherine or merge it into Arkansas, unless this Commission shall extend said period or otherwise permit a continuance of such ownership.

The application-declaration requests that the order herein be entered as promptly as may be practicable in order that the proposed transaction can be consummated at the earliest possible date.

Notice is further given that any interested person may, not later than March 31, 1948, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest, and the issues of fact or law raised by said amendment to the application-declaration which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed as follows: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after March 31, 1948 at 5:30 p. m., e. s. t., said amendment to the application-declaration, as filed or as further amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under said act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 48-2631; Filed, Mar. 24, 1948; 8:46 a. m.]

[File No. 70-1753]

DALLAS POWER & LIGHT CO. AND TEXAS UTILITIES CO.

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 18th day of March A. D. 1948.

Texas Utilities Company ("Texas Utilities") a registered holding company subsidiary of Electric Bond and Share Company, a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, and Dallas Power & Light Company ("Dallas") an electric utility subsidiary of Texas Utilities, having filed a joint application-declaration and amendments thereto, pursuant to sections 6 (a), 7, 9 (a) 10 and 12 of the Public Utility Holding Company Act of 1935 and Rules U-43 and U-50 thereunder regarding the following proposed transactions:

Dallas proposes to offer to the holders of its outstanding common stock the right to subscribe for and purchase 68,250 additional shares of common stock on the basis of one share of such additional common stock for each four shares held, at the price of $60 per share, to yield approximately $4,095,000 to the company, exclusive of fees and expenses to be incurred in connection with said offering and sale. The date for such offering will be selected by the company and will be as soon as practicable after (a) the vote of stockholders approving certain charter amendments as proposed under authorization of this Commission dated February 9, 1948 (File No. 70-1710) or (b) the effective date of the application-declaration as amended, whichever is later. Subscription rights are to be evidenced by transferable subscription warrants which will expire at 3:00 p. m., c. s. t., on a date not less than 20 days after the mailing of notice to the holders of Dallas' common stock that the subscription rights are available.

Texas Utilities presently owns 249,169 shares out of a total of 273,000 shares of Dallas' outstanding common stock. This constitutes 91.27% of the ownership of said common stock. Texas Utilities proposes to subscribe for and purchase 62,292 additional shares of common stock, the largest full number of shares to which it will become entitled pursuant to said offering, and to dispose of a warrant or warrants representing a fractional share of such common stock to which it will also become entitled.

Dallas also proposes to issue and sell to the public, pursuant to the provisions of Rule U-50, $4,000,000 principal amount of 25-year Sinking Fund Debentures to be known as Dallas Power & Light Company, ____% Sinking Fund Debentures due 1973 ("debentures") In this connection, the Company requests that it be permitted publicly to invite proposals for the purchase of the debentures as soon as practicable after this application-declaration, as amended, has been granted and permitted to become effective and the offer to holders of common stock above described has been made.

The proceeds of the sale of the common stock and debentures will be used to pay off short term borrowings in the estimated amount of $2,700,000 from Texas Utilities, to meet construction program requirements, and for other corporate purposes.

Said joint application-declaration having been filed on February 20, 1948, and the last amendment thereto having been filed on March 15, 1948, and notice of said filing having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said joint application-declaration within the period specified, or otherwise, and not having ordered a hearing thereon: and

The Commission finding with respect to said joint application-declaration, as amended, that the requirements of the applicable provisions of the act and the rules and regulations thereunder are satisfied and that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that said joint application-declaration, as amended, be granted and permitted to become effective forthwith, subject to certain reservations of jurisdiction; and

Dallas having requested that the Commission's order with respect to said application-declaration, as amended, issue at the earliest date possible and become effective upon issuance:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of the Public Utility Holding Company Act of 1935 that said application-declaration, as amended, be, and the same hereby is, granted and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24 and subject to the further condition, to which the applicants-declarants have expressly assented, that the proposed sale of debentures by Dallas shall not be consummated until the results of competitive bidding have been made a matter of record in this proceeding and a further order shall have been entered by this Commission in light of the record as so completed, which order shall contain such further terms and conditions, if any, as may then be deemed appropriate, jurisdiction being reserved for the imposition thereof;

It is further ordered, That jurisdiction be, and the same hereby is, reserved over the payment of all counsel fees and expenses in connection with the proposed transactions, including the fees and expenses of counsel for the successful bidder.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 48-2630; Filed, Mar. 24, 1948; 8:45 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 10751]

VALENTINE FEIX

In re: Estate of Valentine Feix, deceased. D-27-1219; E. T. sec. 10971.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Joseph Krump, Elizabeth Sturm and Anna Krump, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the Estate of Valentine Feix, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by Charles Schanding, as Administrator, acting under the judicial supervision of the Probate Court of the State of Ohio, in and for the County of Butler;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 27, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 48-2656; Filed, Mar. 24, 1948; 8:51 a. m.]

[Vesting Order 10763]

THEODORE FRIEDHOF AND HARRIS TRUST AND SAVINGS BANK

In re: Trust under agreement between Theodore Friedhof and Harris Trust and Savings Bank. File No. D-28-11958-G-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Louise Wirth, Dora Wolke (a/k/a Wilhelmine Dorette Wolke) Walter Wolke, Johanna Weber, Karl Wolke (a/k/a Karl Theodor Wolke) George Wolke (a/k/a Theodor George Wolke) William Friedhof, and Richard Schlitzberger, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany),

2. That the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown, of William Friedhof, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany),

3. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraphs 1 and 2 hereof, in and to and arising out of or under that certain trust agreement dated November 18, 1935, and amended on March 12, 1940, July 22, 1940, and September 14, 1943, by and between Theodore Friedhof and Harris Trust and Savings Bank, 115 West Monroe Street, Chicago, Illinois, as trustee,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany)

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof and the domiciliary personal representatives, heirs, next of kin, legatees and distributees, names unknown, of William Friedhof, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 27, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-2657; Filed, Mar. 24, 1948; 8:51 a. m.]

[Vesting Order 10861]

CARRIE S. BALDENHOFER

In re: Estate of Carrie S. Baldenhofer, deceased. File No. D-28-11902; E. T. sec. 16092.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Louise Siller and Frau Katharina Camm, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the Estate of Carrie S. Baldenhofer, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany),

3. That such property is in the process of administration by Christian Baldenhofer, as administrator c. t. a., acting under the judicial supervision of the Probate Court of Clark County, Ohio;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2658; Filed, Mar. 24, 1948; 8:52 a. m.]

[Vesting Order 10863]

ROSA DIETZ

In re: Estate of Rosa Dietz, deceased. File No. D-28-9596; E. T. sec. 13248.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Heinrich Dietz, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the estate of Rosa Dietz, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany),

3. That such property is in the process of administration by John Schalk, as executor, acting under the judicial supervision of the Probate Court of the City of St. Louis, Missouri;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the prop-

erty described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2659; Filed, Mar. 24, 1948; 8:52 a. m.]

[Vesting Order 10366]

KATIE GEISSELBRECHT ET AL.

In re: Katie Geisselbrecht vs. Nora Roberts, et al. File No. D-28-9053; E. T. sec. 11591.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Johann Christian Morlock, Christiane C. Schuhmacher, Wilhelm F. Morlock, Sophie Saier, Christian Karl Morlock, Sophie F. Mamber, Engelhard Morlock, Friederike Zeitter, Sophia Bains, Emmo Morlock, Fred Morlock, and Alma Kickler, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country, (Germany)

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in sub-paragraph 1 hereof in and to the proceeds of the real estate sold pursuant to court order in a partitition suit entitled: "Katie Geisselbrecht vs. Nora Roberts, et al." in the Superior Court of Vigo County. No. Two, State of Indiana, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by the Clerk of the Vigo Circuit Court, State of Indiana, acting under the judicial supervision of the Superior Court of Vigo County No. Two, State of Indiana;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2660; Filed, Mar. 24, 1948 8:52 a. m.]

[Vesting Order 10368]

IDA KLEEBLATT

In re: Estate of Ida Kleeblatt, deceased. File No. D-28-12256; E. T. sec. 16477.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Marcus Mayerfeld, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the Estate of Ida Kleeblatt, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany),

3. That such property is in the process of administration by Adolf R. Mayerfeld, as Administrator, acting under the judicial supervision of the Probate Court of St. Joseph County, State of Indiana;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2661; Filed, Mar. 24, 1948; 8:52 a. m.]

[Vesting Order 10369]

CHARLES J. KRYSEL

In re: Estate of Charles J. Krysel, deceased. File No. D-28-9905. E. T. sec. 14011.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Franz Kreihsl and Elfriede Kreihsl, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany),

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof, and each of them, in and to the estate of Charles J. Krysel, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by the First National Bank of Minneapolis, Minnesota, as Executor, acting under the judicial supervision of the Probate Court of the County of Hennepin, State of Minnesota;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2662; Filed, Mar. 24, 1948; 8:52 a. m.]

[Vesting Order 10370]

DR. BENEDICT LUST

In re: Estate of Dr. Benedict Lust, deceased. File No. D-28-10777; E. T. sec. 15180.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to

law, after investigation, it is hereby found:

1. That Herman Lust, Karl Lust, and Lilly Maier, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country, (Germany)

2. That the domiciliary personal representatives, distributees, heirs at law, legatees, next of kin, names unknown, of Herman Lust, deceased, except Mary Lust Gevrenc, a resident of the United States and the domiciliary personal representatives, distributees, heirs at law, legatees, next of kin, names unknown, of Maria Bernadine Lust, nee Buthmann, deceased, except Mary Lust Gevrenc, a resident of the United States, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country, (Germany),

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, except Mary Lust Gevrenc, a resident of the United States, and each of them, in and to the Estate of Dr. Benedict Lust, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany)

4. That such property is in the process of administration by Leo Lust, as Executor, acting under the judicial supervision of the Morris County Orphans Court, Morristown, New Jersey;

and it is hereby determined:

5. That to the extent that the persons named in subparagraph 1 hereof and the domiciliary personal representatives, distributees, heirs at law, legatees, next of kin, names unknown, of Herman Lust, deceased, except Mary Lust Gevrenc, a resident of the United States, and the domiciliary personal representatives, distributees, heirs at law, legatees, next of kin, names unknown, of Maria Bernadine Lust, nee Buthmann, deceased, except Mary Lust Gevrenc, a resident of the United States, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2663; Filed, Mar. 24, 1948; 8:53 a. m.]

[Vesting Order 10872]

AUGUST F NEUMAN

In re: Trust u/w of August F. Neuman, deceased. File No. D-66-1609; E. T. sec. 10050.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Marie Neuman, Hans Neuman and Walter Neuman, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany),

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in sub-paragraph 1 hereof, in and to the Trust created under the will of August F Neuman, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by C. B. Smith, as Trustee, acting under the judicial supervision of the County Court of the State of Wisconsin, in and for the County of Columbia;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2664; Filed, Mar. 24, 1948; 8:53 a. m.]

[Vesting Order 10873]

WILLIAM ROLOFF

In re: Estate of William Roloff, deceased. File D-28-9766; E. T. sec. 13711.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Wilhelmina Amiel Borochkard, Emelia Herman Afeld, Augusta Kruger, Minnie John Gehm, Bertha Augusta Viergutz, August Roloff, Leopold Roloff and Carl Roloff, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany),

2. That the sum of $5,745.65 was paid to the Alien Property Custodian by Mrs. Lyle Pederson, Clerk of Court, Thirteenth Judicial District, County of Howard, State of Iowa.

3. That the sum of $5,745.65 was accepted by the Attorney General of the United States on December 12, 1946, pursuant to the Trading With the Enemy Act, as amended;

4. That the said sum of $5,745.65 is presently in the possession of the Attorney General of the United States and was property within the United States owned or controlled by, payable or deliverable to; held on behalf of or on account of, or owing to, or which was evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany)

and it is hereby determined:

5. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

This vesting order is issued nunc pro tunc to confirm the vesting of the said property by acceptance as aforesaid.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2665; Filed, Mar. 24, 1948; 8:53 a. m.]

[Vesting Order 10874]

GEORGE VIELBIG

In re: Estate of George Vielbig, deceased. D-28-11908; E. T. sec. 16107.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Andrew Vielbig, Andrew Vielbig II, and Kunegunda Vielbig, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subpara-

graph 1 hereof in and to the Estate of George Vielbig, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by Anna Kynaston, as administratrix, acting under the judicial supervision of the County Court of the State of Wisconsin, in and for the County of Milwaukee;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2666 Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10877]

DAI-ICHI GINKO, LTD.

In re: Bank account owned by Dai-ichi Ginko, Ltd. F-39-304-E-11.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Dai-ichi Ginko, Ltd., the last known address of which is Tokyo, Japan, is a corporation, partnership, association or other business organization, organized under the laws of Japan, and which has or, since the effective date of Executive Order 8389, as amended, has had its principal place of business in Japan, and is a national of a designated enemy country (Japan)

2. That the property described as follows: That certain debt or other obligation owing to Dai-ichi Ginko, Ltd., by Wells Fargo Bank & Union Trust Company, 4 Montgomery Street, San Francisco 20, California, arising out of a Commercial Department Account, entitled Dai-ichi Ginko, Ltd., and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2667; Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10879]

GERMANY

In re: Debt owing to Germany. F-28-13979-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

That the property described as follows: That certain debt or other obligation owing to the German Government (Department of Communications), by Press Wireless, Inc., 1475 Broadway, New York 18, New York, in the amount of $10,187.41, as of December 31, 1945, arising out of traffic settlements for radio communications handled to and from Germany, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The term "designated enemy country" as used herein shall have the meaning prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2668; Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10880]

MARIA B. HOFFMANN

In re: Debt owing to Maria B. Hofmann, also known as Maria B. Hoffman. F-28-8323.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Maria B. Hofmann, also known as Maria B. Hoffman, whose last known address is Mangfallstr 379 Bad Aibling, OD. D., Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation of Clinton Trust Company, 857 Tenth Avenue, New York, New York, in the amount of $133.18, evidenced by a check of the Clinton Trust Company, New York, numbered 3-4, dated March 16, 1940, in the amount of $133.18, payable to Maria B. Hofmann, together with any and all accruals to the aforesaid debt or other obligation, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have

the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2669; Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10881]

GEORGE HOSONUMA

In re: Bank account owned by George Hosonuma. File No. F-39-2502 E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That George Hosonuma, whose last known address is Toyoshimaku, Shiina-cho, Roku-Chome 2270, Tokyo, Japan, is a resident of Japan and a national of a designated enemy country (Japan)

2. That the property described as follows: That certain debt or other obligation of the California Bank (Los Angeles) 625 South Spring Street, Los Angeles, California, arising out of a checking account entitled Edoya Company, maintained at the branch office of the aforesaid bank, located at 836 South San Pedro Street, Los Angeles 14, California, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by George Hosonuma, the aforesaid national of a designated enemy country (Japan)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2670; Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10882]

Y. KAWATE

In re: Bank account owned by Y. Kawate. F-39-3122-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Y. Kawate, whose last known address is Hiroshima, Japan, is a resident of Japan and a national of a designated enemy country (Japan),

2. That the property described as follows: That certain debt or other obligation owing to Y. Kawate, by The First National Bank of Parlier, Parlier, California, arising out of a checking account, entitled Y. Kawate, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2671; Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10885]

JULIUS LEISSE

In re: Debt owing to Julius Leisse. F-28-27943-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Julius Leisse, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That the property described as follows: That certain debt or other obligation owing to Julius Leisse by Eggers & Heinlein, Inc., 44 Whitehall Street, New York 4, New York, in the amount of $107.94, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2672; Filed, Mar. 24, 1948; 8:54 a. m.]

[Vesting Order 10888]

MIWA NODA

In re: Debt owing to Miwa Noda. F-39-4703-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Miwa Noda, whose last known address is Osaka, Japan, is a resident of Japan and a national of a designated enemy country (Japan),

2. That the property described as follows: That certain debt or other obligation owing to Miwa Noda, by Guy C. Calden, 22 Battery Street, San Francisco, California, in the amount of $450.50, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evi-

dence of ownership or control by the aforesaid national of a designated enemy country (Japan)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2673; Filed, Mar. 24, 1948; 8:55 a. m.]

[Vesting Order 10889]

UNITED LIMMER & VORWOHLE ROCK ASPHALTE CO., LTD.

In re: Debt owing to United Limmer & Vorwohle Rock Asphalte Co., Ltd. F-28-24109-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That United Limmer & Vorwohle Rock Asphalte Co., Ltd., the last known address of which is Linden bei, Hannover, Germany, is a corporation, partnership, association or other business organization, organized under the laws of Germany, and which has or, since the effective date of Executive Order 8389, as amended, has had its principal place of business in Germany and is a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation owing to United Limmer & Vorwohle Rock Asphalte Co., Ltd., by Asphalt Industries Inc., 36 West 44th Street, New York 18, New York, in the amount of $493.00, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2674; Filed, Mar. 24, 1948; 8:55 a. m.]

[Vesting Order 10890]

TECLA BAADER ET AL.

In re: Real property and a property insurance policy owned by Tecla Baader, also known as Thekla Baader, and others.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons, whose names and last known addresses appear below, are residents of Germany and nationals of a designated enemy country (Germany),

Name and Last Known Address

Tecla Baader, also known as Thekla Baader, Munding St. No. 1 Augsburg, Germany.

Julia Lang, also known as Juliana Lang, Marktheidenfield, Germany.

Anna Baunach, Karbach, Germany.

Johan Ambros Heeg, also known as John Ambrosius Heeg, Offenbach-Belber, Pfarrgasse 7, Germany.

2. That the property described as follows:

a. Real property, situated in the County of Ocean, State of New Jersey, particularly described as Lots numbered One (1) to Seventeen (17), inclusive, in Block 57, as shown on the map of Forest Hills Estates Subdivision, Pinewald, Township of Berkeley, together with all hereditaments, fixtures, improvements and appurtenances thereto, and any and all claims for rents, refunds, benefits or other payments arising from the ownership of such property, and

b. All right, title, and interest of the persons named in subparagraph 1, in and to Fire Insurance Policy No. 201359, issued by American Insurance Company, 15 Washington Street, Newark, New Jersey, in the amount of $4,000.00, which policy insures the real property described in subparagraph 2-a hereof.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany),

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2-a hereof, subject to recorded liens, encumbrances and other rights of record held by or for persons who are not nationals of designated enemy countries, and

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2-b hereof,

All such property so vested to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 15, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2675; Filed, Mar. 24, 1948; 8:56 a. m.]

[Return Order 93]

CONSOLIDATED AMUSEMENT CO., LTD.

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and claim No.	Notice of intention to return published	Property
Consolidated Amusement Co., Ltd., Hawaii Theater Bldg., Post Office Box 3737, Honolulu, T. H. Claim No. 637.	February 12, 1948 (13 F. R. 647).	$1,697.40 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on March 19, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director
Office of Alien Property.

[F. R. Doc. 48-2680; Filed, Mar. 24, 1948; 8:57 a. m.]

YOSHIO MIZUMOTO ET AL.

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof the following property, located in the Treasury of the United States, Washington, D. C., subject to any increase or decrease resulting from the administration of such property prior to return and after adequate provision for taxes and conservatory expenses:

Claimant	Claim No.	Property
Yoshio Mizumoto, Waianae, Oahu, T. H.	7300	$13.19
Shizuo Murabayashi or Fujiko Murabayashi, 932 A. Hausten St., Honolulu 36, T. H.	7301	729.40
Kaoru Murakami and Mitsue Murakami, 967 A-1 Akepo Lane, Honolulu, T. H.	7302	503.56
Yaroku Murashige, 1419 Auld Lane, Honolulu, T. H.	7303	25.97
Mr. Sekiyo Nakano or Takeshi Nakano, Post Office Box 205, Waipahu, Oahu, T. H.	7306	190.34
Tome Nishimura or Kumakichi Nishimura, 515 Koula St., Honolulu, T. H.	7308	66.31
Toyotaro Nitta, 1263 Elm St., Honolulu, T. H.	7310	115.81
Katsuzo Noda, 926 11th Ave., Honolulu, T. H.	7311	50.90
Y. Ohta, 1329 Lusitana St., Honolulu 39, T. H.	7313	119.93
Yone Okabayashi, Post Office Box 73, Captain Cook, Hawaii	7314	101.83
Yoshito Okada, Box 166, Wahiawa, Oahu, T. H.	7315	143.25
Kokichi Okudara, 1924 Kam IV Rd., Honolulu, T. H.	7317	218.40
Mr. Kiyoto Okumura, 1618 Liliha St., Honolulu, T. H.	7318	319.59
Mr. Takayo One, 1442-A Mokuna Pl., Honolulu 31, T. H.	7319	905.20
Mr. Ryozo Otaguro or Chiyo Otaguro, 523 Kawiula St., Honolulu 35, T. H.	7321	1,342.76
Mr. Takashi Saiki, 812-A Lopez Lane, Honolulu 7, T. H.	7322	1,433.51
Yasu Saito, 45 Mamane Lane, Honolulu, T. H.	7323	122.15
Hama Yamasaki, Ewa, Oahu, T. H.	7324	1,010.88
Jirokichi Sakai, 1318 Kealia Dr., Honolulu 29, T. H.	7325	490.10
Somo Sakai or Sumae Sakai, 3167 Pahoa Ave., Honolulu 41, T. H.	7326	1,241.16
Genshichi Sasaki, Pump 3, Waialua, Oahu, T. H.	7327	711.20
Ichitaro Sakamoto, 869 Kawaiahao St., Honolulu 42, T. H.	7328	70.92
Toju Sakamoto, 1629 Kahai St., Honolulu 12, T. H.	7329	$152.06
Shojiro Sakimoto or Sugi Sakimoto, Aiea Middle Camp No. 28, Aiea Oahu, T. H.	7330	600.00
Shigeto Sakimoto or Sugi Sakimoto, Aiea Middle Camp No. 28, Aiea Oahu, T. H.	7331	100.00
Tsugio Sakimoto or Sugi Sakimoto, Aiea Middle Camp No. 28, Aiea Oahu, T. H.	7332	175.00
Satoyo Okumura or Kiyoto Okumura, 1618 Liliha St., Honolulu, T. H.	7333	3,003.93
Mitsuo Shimazu or Saku Shimazu, 623 L. South Beretania, Honolulu 53, T. H.	7335	1,471.29
Fujiko Shimoda or Atsuo Shimoda, 3316-A Hinano St., Honolulu 40, T. H.	7336	164.83
Sogoro Shimkawa, 2356 Waolani Ave., Honolulu, T. H.	7338	213.29
Haruyo Shioi, 1905 Naio St., Honolulu 29, T. H.	7339	801.20
Saburo Shiroma, 8902 Karanionoole Highway, Honolulu 49, T. H.	7340	1,650.87
Masaji Suenaga or Raku Suenaga, 889 N. King St., Honolulu, T. H.	7342	2,553.29
Mr. Tamotsu Sugiyama or Tome Sugiyama, 750-B Waiakamilo Rd., Honolulu, T. H.	7343	1,515.38
Tome Sugiyama, 750-B Waiakamilo Rd., Honolulu, T. H.	7344	10.84
Gizaemon Takahashi, 1023 Desha Lane, Honolulu, T. H.	7348	665.12
Makoto Takeyama, 982 A Robello Lane, Honolulu, T. H.	7350	45.77
Kana Tamanaha, Box 201, Waipahu, Oahu, T. H.	7351	2,728.03
Setsuko Tamaro, P. O. Box FF, Kekaha, Kavai, T. H.	7352	154.87
Nofu Tamura, Post Office Box 134, Waianae, Oahu, T. H.	7353	201.05
Morio Tanahara, 526 Kunawai Lane, Honolulu 9, Hawaii	7354	101.50
Sadaji Tanaka, 472 N. Kukui St., Honolulu 22, T. H.	7358	79.40
Yone Tanaka, 3348 Kaunaoa St., Honolulu, T. H.	7360	14.74
Kijiro Tonigawa, 529 Libby St., Honolulu 35, T. H.	7362	5.18
Hidekichi Tarada or Yoto Terada (h. and w.), 155 Kawailani St., Hilo, Hawaii, T. H.	7365	3,057.83
Mamu Teraoka, 566 Keawa St., Honolulu 13, T. H.	7366	500.75
Kisaburo Teraoka, 566 Keawe St., Honolulu 13, T. H.	7367	21.20
Sadasuke Terasaki, 3319-A Maunoloa Ave., Honolulu, T. H.	7368	114.33
Isamu Tokumoto, 64 Kuahiwi Ave., Post Office Box 131, Wahiawa, Oahu, T. H.	7369	10.60
Yoshi Tokushige or Hana Tokushige, Post Office Box 13, Heela, Oahu, T. H.	7370	260.60
Mrs. Misa Toma, Kurtistonn, Hawaii	7371	1,073.81
Kameji Torikawa, 1325-B Kalani St., Honolulu, T. H.	7372	5,742.86
Yukito Torikawa, 1325-B Kalani St., Honolulu, T. H.	7373	1,178.04
Katsu Tsuchitori, 4104 Ahina Pl., Post Office Box 1377, Honolulu 7, T. H.	7374	688.02
Moshichi Tsuda, 2844 S. King St., Honolulu, T. H.	7376	505.27
Tazo Uota, 522 Libby St., Honolulu, T. H.	7378	204.99
Matsuyoshi Urada or Tsutaye Urada, 961-G-1 Akepo Lane, Honolulu 51, T. H.	7379	23.24
Tsutaye Urada, 961-G-1 Akepo Lane, Honolulu, T. H.	7380	100.41
Kame Uyehara, 808 Punahou Extension, Honolulu, T. H.	7381	1,607.52
Masao Uyehara, 4631-A Kahala Ave., Honolulu, T. H.	7382	5.00
Nichi Uyeki, Post Office Box 114, Paia, Maui, T. H.	7383	839.68
Fujiyo Ushijima, 2457-C South Beretania St., Honolulu, T. H.	7385	928.36
Keichi Watanabe, 1939 Dole St., Honolulu, T. H.	7386	$10.40
Asa Watanabe, Kahuku, Oahu, T. H.	7387	291.69
Sadajiro Watanabe, 820 Lopez Lane, Honolulu, T. H.	7389	240.57
Saburo Yamada, Post Office Box 1375, Honolulu, T. H.	7391	100.33
Shunichi Yamada, 1452 Kalani St., Honolulu, T. H.	7392	30.50
Eisaburo Yamamoto, 922-E-2 Austin Lane, Honolulu 7, T. H.	7393	2,607.30
Misaburo Yamamoto, 1216 B Desha Lane, Honolulu 18, T. H.	7394	424.33
Kameyo Yamamura, Ewa, Oahu, T. H.	7395	50.07
Sakuyo Yamauchi, C/o Box 171, Waialua, Oahu, T. H.	7396	320.78
Maka Yamauchi, C/o Box 547, Waialua, Oahu, T. H.	7397	328.21
Sankichi Yamafuji, S. Yamafuji, 3224 Sierra Dr., Honolulu, T. H.	7398	93.70
Mrs. Riyo Yanchiro, 513 Winant St., Honolulu, T. H., or Mrs. Lillian K. Sasaki, formerly Ayako Yanchiro, 1160 B. Pinkham St., Honolulu, T. H.	7399	999.13

Executed at Washington, D. C., on March 19, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2679; Filed, Mar. 24, 1948; 8:57 a. m.]

EDNA S. SCHMIDT

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property and Location

Edna S. Schmidt, Staten Island, N. Y., 3739; five (5) shares of no par value capital stock of Phoenix Shipping Company, Inc., a New York corporation, evidenced by one certificate presently in custody of the Safekeeping Department, Federal Reserve Bank of New York.

Executed at Washington, D. C., on March 16, 1948.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 48-2678; Filed, Mar. 24, 1948; 8:57 a. m.]